

CITY OF CHICAGO

Chicago, Illinois

REPORT ON FEDERAL AWARDS

For the Year Ended December 31, 2012

CITY OF CHICAGO

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INDEPENDENT AUDITORS' REPORT

To the Honorable Rahm Emanuel, Mayor,
and the Members of the City Council
City of Chicago
Chicago, Illinois

Report on Schedule of Expenditures of Federal Awards

We have audited the accompanying schedule of expenditures of federal awards of the City of Chicago, Illinois for the year ended December 31, 2012.

Management's Responsibility

Management is responsible for the preparation and fair presentation of the financial statement in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

To the Honorable Rahm Emanuel, Mayor,
and the Members of the City Council
City of Chicago

Opinion

In our opinion, the schedule of expenditures of federal awards referred to above presents fairly, in all material respects, the expenditures of federal awards of the City of Chicago, Illinois for the year ended December 31, 2012 in accordance with accounting principles generally accepted in the United States of America.

Baker Tilly Virchow Krause, LLP

Chicago, Illinois
July 26, 2013

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2012

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2012 Federal Expenditures	2012 Non-Federal Expenditures	2012 Sub recipient Expenditures
I. Department of Agriculture					
A. Food and Nutrition Service					
Special Supplemental Nutrition Program for Women, Infants, & Children (passed through Illinois Department of Human Services)					
Women, Infants and Children Program 2009	10.557	L11GL087900	\$ 5,332	\$ -	-
All Our Kids Early Childhood Network 2009	10.557	L11GL097570	1,444	-	-
Women, Infants and Children Program 2010	10.557	M11GM087900	18,200	-	261
Women, Infants and Children Program 2011	10.557	Q11GQ01179	2,501,801	-	545,739
Women, Infants and Children Program 2012	10.557	FCSRE00825	1,695,402	-	-
			<u>4,222,179</u>	-	<u>546,000</u>
Child Nutrition Cluster					
Summer Food Services Program for Children (passed through Illinois Department of Public Health)					
Summer Food Program (passed through Illinois State Board of Education)	10.559	35282004A	38,425	-	-
Summer Food Service Program 2011	10.559	15016298P00	9,095	-	9,095
Summer Food Service Program 2012	10.559	15016298P00	774,255	-	618,484
			<u>821,775</u>	-	<u>627,579</u>
Total Child Nutrition Cluster			<u>821,775</u>	-	<u>627,579</u>
Total Food and Nutrition Service			<u>5,043,954</u>	-	<u>1,173,579</u>
B. Forest Service					
Urban and Community Forestry Program					
Emerald Ash Borer Grant for Forestry	10.675	11-DG-11420004-005	262,238	-	-
GLRI Development of Integrated Payments for Ecosystem Services	10.675	10-DG-1140004-367	52,600	-	-
			<u>314,838</u>	-	-
Recovery Act of 2009: Wildland Fire Management					
ARRA Forest Service Restoring Chicago's Jobs and Habitats	10.688	10DG11244419	320,617	-	-
			<u>320,617</u>	-	-
Total Forest Service			<u>635,455</u>	-	-
Total Department of Agriculture			<u>5,679,409</u>	-	<u>1,173,579</u>
II. Department of Commerce					
A. Economic Development Administration					
Economic Development Cluster					
Community Trade Adjustment Assistance Sustainable Industries Project	11.010	06-46-05628	612,217	-	-
			<u>612,217</u>	-	-
Total Economic Development Cluster			<u>612,217</u>	-	-
Total Economic Development Administration			<u>612,217</u>	-	-
B. National Telecommunications and Information Administration					
ARRA Broadband Technology Opportunities Program (BTOP)					
ARRA BTOP - Sustainable Broadband Technology Adoption	11.557	1743B10507	2,443,580	-	2,443,580
ARRA BTOP Public Computer Centers	11.557	1742B10553	4,237,507	22,356	3,632,072
			<u>6,681,087</u>	<u>22,356</u>	<u>6,075,652</u>
Total National Telecommunications and Information Administration			<u>6,681,087</u>	<u>22,356</u>	<u>6,075,652</u>
Total Department of Commerce			<u>7,293,304</u>	<u>22,356</u>	<u>6,075,652</u>
III. Department of Housing and Urban Development					
A. Office of Housing - Federal Housing Commissioner					
Multi-Family Property Disposition					
Upfront Grant - Lawndale Restoration	14.199	UFG06FW00001	775,207	-	-
			<u>775,207</u>	-	-
Total Office of Housing - Federal Housing Commissioner			<u>775,207</u>	-	-

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2012

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2012 Federal Expenditures	2012 Non-Federal Expenditures	2012 Sub recipient Expenditures
B. Office of Community Planning and Development					
CDBG -- Entitlement Grants Cluster					
Community Development Block Grants/Entitlement Grants					
Community Development Block Grant - YR28	14.218	B02MC170006	\$ 153	\$ -	\$ -
Community Development Block Grant - YR30	14.218	B04MC170006	3,800	-	-
Community Development Block Grant - YR31	14.218	B05MC170006	(564)	-	-
Community Development Block Grant - YR32	14.218	B06MC170006	(101)	-	-
Community Development Block Grant - YR33	14.218	B07MC170006	(696)	-	(696)
Community Development Block Grant - YR34	14.218	B08MC170006	9,104	-	-
Community Development Block Grant - YR35	14.218	B09MC170006	117,887	-	(1,095)
Community Development Block Grant - YR36	14.218	B10MC170006	305,641	-	(13,380)
Community Development Block Grant - YR37	14.218	B11MC170006	4,215,073	-	203,206
Community Development Block Grant - YR38	14.218	B12MC170006	68,959,291	-	21,559,207
Neighborhood Stabilization Program (NSP1) HERA	14.218	B08MN170002	8,400,800	-	8,400,394
			<u>82,010,388</u>	<u>-</u>	<u>30,147,636</u>
Community Development Block Grant ARRA Entitlement Grants (CDBG-R) (Recovery Act Funded)					
ARRA Community Development Block Grant - Recovery	14.253	B09MY170006	5,157,764	-	2,663,445
			<u>5,157,764</u>	<u>-</u>	<u>2,663,445</u>
Total CDBG - Entitlement Grants Cluster			<u>87,168,152</u>	<u>-</u>	<u>32,811,081</u>
CDBG-State-Administered CDBG Cluster					
CDBG - State's Program and Non-entitlement Grants in Hawaii (passed through Illinois Department of Commerce and Economic Opportunity)					
Ike Property Buyout Program	14.228	08-358002	320,032	-	-
			<u>320,032</u>	<u>-</u>	<u>-</u>
Total CDBG State Administered CDBG Cluster			<u>320,032</u>	<u>-</u>	<u>-</u>
Emergency Solutions Grant Program					
Emergency Shelter 2005	14.231	S-05-MC-17-0006	(525)	-	-
Emergency Shelter 2009	14.231	S-09-MC-17-0006	600	-	-
Emergency Shelter 2010	14.231	S-10-MC-17-0006	(165)	-	(65)
Emergency Shelter 2011	14.231	S-11-MC-17-0006	387,682	387,682	9,872
Emergency Solutions Grant 2011	14.231	E-11-SG-17-0001	55,147	55,147	-
Emergency Solutions Grant 2012	14.231	E-12-SG-17-0001	2,533,264	2,533,264	2,048,023
ESG Salvage Fund 2012	14.231	S-11-MC-17-0006	678,736	678,736	555,784
			<u>3,654,739</u>	<u>3,654,829</u>	<u>2,613,614</u>
Supportive Housing Program					
Supportive Housing Program	14.235	IL0132B5T101003	20,680	-	-
			<u>20,680</u>	<u>-</u>	<u>-</u>
Shelter Plus Care					
Shelter Plus Care	14.238	IL01XC31060	(342)	-	-
Shelter Plus Care	14.238	IL06C971019	481	-	-
Shelter Plus Care	14.238	IL01C310106	2,293	-	-
Shelter Plus Care	14.238	IL01C410130	(1,061)	-	-
Shelter Plus Care	14.238	IL01XC31060	(2,355)	-	-
Shelter Plus Care	14.238	IL01C510153	(887)	-	-
Shelter Plus Care	14.238	IL01C510152	920	-	-
Shelter Plus Care	14.238	IL01C510154	(478)	-	-
Shelter Plus Care	14.238	IL01C610140	(547)	-	-
Shelter Plus Care	14.238	IL01C610141	-	-	-
Shelter Plus Care	14.238	IL01C710125	(1,691)	-	-
Shelter Plus Care	14.238	IL01C210050	(5,838)	-	(5,838)
Shelter Plus Care	14.238	IL0116C5T100802	(600)	-	-
Shelter Plus Care	14.238	IL0190C5T100802	(582)	-	(582)
Shelter Plus Care	14.238	IL0111C5T1008	(950)	-	-
Shelter Plus Care	14.238	IL0403C5T100901	5,838	-	5,838
Shelter Plus Care	14.238	IL01C710116	14,848	-	14,848
Shelter Plus Care	14.238	IL01C710001	91,101	-	91,101
Shelter Plus Care	14.238	IL0374C5T101002	23,266	-	23,266
Shelter Plus Care	14.238	IL0143C5T101003	20,794	-	20,794
Shelter Plus Care	14.238	IL0151C5T101003	26,325	-	26,325
Shelter Plus Care	14.238	IL0225C5T101003	21,071	-	21,071
Shelter Plus Care	14.238	IL0148C5T101203	54,124	-	54,124
Shelter Plus Care	14.238	IL0171C5T101003	22,646	-	22,646
Shelter Plus Care	14.238	IL0137C5T101003	86,331	-	86,331
Shelter Plus Care	14.238	IL0149C5T101003	220,330	-	220,330
Shelter Plus Care	14.238	IL0220C5T101003	120,253	-	120,253
Shelter Plus Care	14.238	IL0371C5T101002	110,975	-	110,975
Shelter Plus Care	14.238	IL0401C5T101002	76,178	-	76,178
Shelter Plus Care	14.238	IL0134C5T101003	78,661	-	78,661
Shelter Plus Care	14.238	IL0130C5T101003	73,636	-	73,636
Shelter Plus Care	14.238	IL0138C5T101003	164,432	-	164,432
Shelter Plus Care	14.238	IL0176C5T101003	15,912	-	15,912

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2012

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2012 Federal Expenditures	2012 Non-Federal Expenditures	2012 Sub recipient Expenditures
Shelter Plus Care (cont.)					
Shelter Plus Care	14.238	IL0223C5T101003	\$ 121,659	\$ -	\$ 121,659
Shelter Plus Care	14.238	IL0136C5T101003	155,113	-	155,113
Shelter Plus Care	14.238	IL0190C5T101003	47,257	-	47,257
Shelter Plus Care	14.238	IL0400C5T101002	225,066	-	225,066
Shelter Plus Care	14.238	IL0208C5T101003	72,149	-	72,149
Shelter Plus Care	14.238	IL0152C5T101003	468,325	-	468,325
Shelter Plus Care	14.238	IL0226C5T101003	266,675	-	266,675
Shelter Plus Care	14.238	IL0135C5T101003	201,113	-	201,113
Shelter Plus Care	14.239	IL0172C5T101003	82,823	-	82,823
Shelter Plus Care	14.238	IL0224C5T101003	249,063	-	249,063
Shelter Plus Care	14.238	IL0107C5T101003	429,966	-	429,966
Shelter Plus Care	14.238	IL0150C5T101003	249,835	-	249,835
Shelter Plus Care	14.238	IL0112C5T101003	244,878	-	244,878
Shelter Plus Care	14.238	IL01C610007	40,749	-	40,749
Shelter Plus Care	14.238	IL01C610002	56,089	-	56,089
Shelter Plus Care	14.238	IL01C610005	120,477	-	120,477
Shelter Plus Care	14.238	IL0423C5T100900	27,056	-	27,056
Shelter Plus Care	14.238	IL0189C5T101003	161,236	-	161,236
Shelter Plus Care	14.238	IL0116C5T101003	178,486	-	-
Shelter Plus Care	14.238	IL0110C5T101003	143,713	-	-
Shelter Plus Care	14.238	IL0201C5T101002	118,491	-	-
Shelter Plus Care	14.238	IL0372C5T101002	223,915	-	-
Shelter Plus Care	14.238	IL0093C5T100800	95,439	-	95,439
Shelter Plus Care	14.238	IL0403C5T101002	45,985	-	45,985
Shelter Plus Care	14.238	IL0171C5T101104	26,576	-	26,576
Shelter Plus Care	14.238	IL0152C5T101	264,575	-	217,972
Shelter Plus Care	14.238	IL0137C5T101104	187,524	-	187,524
Shelter Plus Care	14.238	IL0201C5T101104	193,858	-	-
Shelter Plus Care	14.238	IL0226C5T101	118,733	-	118,733
Shelter Plus Care	14.238	IL0224C5T101	21,105	-	21,105
Shelter Plus Care	14.238	IL0112C5T101104	17,584	-	17,584
Shelter Plus Care	14.238	IL0176C5T101	21,600	-	21,600
Shelter Plus Care	14.238	IL0148C5T101104	269,445	-	269,445
Shelter Plus Care	14.238	IL0400C5T101	145,685	-	145,685
Shelter Plus Care	14.238	IL0401C5T101103	101,387	-	101,387
Shelter Plus Care	14.239	IL0138C5T101104	179,544	-	179,544
Shelter Plus Care	14.238	IL0220C5T101104	259,220	-	32,321
Shelter Plus Care	14.238	IL0208C5T101	35,851	-	35,851
Shelter Plus Care	14.238	IL0134C5T101104	90,583	-	90,583
Shelter Plus Care	14.238	IL0223C5T101104	117,146	-	117,146
Shelter Plus Care	14.238	IL0135C5T101	33,425	-	33,425
Shelter Plus Care	14.238	IL0189C5T101104	380,109	-	380,109
Shelter Plus Care	14.238	IL0130C5T101104	73,314	-	73,314
Shelter Plus Care	14.238	IL0151C5T101104	334,040	-	307,799
Shelter Plus Care	14.238	IL0190C5T101104	34,228	-	34,228
Shelter Plus Care	14.238	IL0172C5T101	5,442	-	5,442
Shelter Plus Care	14.238	IL0149C5T101104	422,348	-	422,348
Shelter Plus Care	14.238	IL0107C5T101104	36,785	-	36,785
Shelter Plus Care	14.238	IL0374C5T101103	153,792	-	153,792
Shelter Plus Care	14.238	IL0136C5T101104	123,036	-	123,036
Shelter Plus Care	14.238	IL0108C5T101	42,071	-	42,071
Shelter Plus Care	14.238	IL0482C5T101	93,933	-	93,933
Shelter Plus Care	14.238	IL0116C5T101104	256,069	-	-
Shelter Plus Care	14.238	IL0403C5T101	19,253	-	19,253
Shelter Plus Care	14.238	IL0225C5T101104	240,670	-	240,670
Shelter Plus Care	14.238	IL0371C5T101103	158,353	-	158,353
Shelter Plus Care	14.238	IL0110C5T001104	186,621	-	-
Shelter Plus Care	14.238	IL0143C5T101104	228,069	-	228,069
Shelter Plus Care	14.238	IL0150C5T101	17,564	-	17,564
Shelter Plus Care	14.238	IL0093C5T100800	59,394	-	59,394
Shelter Plus Care	14.238	IL01C610007	81,431	-	81,431
Shelter Plus Care	14.238	IL01C710116	91,322	-	91,322
Shelter Plus Care	14.238	IL0423C5T100900	244,551	-	244,551
Shelter Plus Care	14.238	IL0461C5T101000	39,852	-	39,852
Shelter Plus Care	14.238	IL01C710001	454,061	-	454,061
Shelter Plus Care	14.238	IL01C610005	306,053	-	306,053
Shelter Plus Care	14.238	IL06C971019	750	-	-
			11,407,594	-	9,811,165
HOME Investment Partnerships Program					
HOME01	14.239	M01MC170201	217	-	-
HOME05	14.239	M05MC170201	10,000	-	-
HOME06	14.239	M06MC170201	17,598	-	-
HOME08	14.239	M08MC170201	472,594	-	-
HOME09	14.239	M09MC170201	1,201,671	1,790	-
HOME10	14.239	M10MC170201	12,073,213	-	-
HOME11	14.239	M11MC170201	7,603,122	81,800	-
HOME12	14.239	M12MC170201	1,768,938	4,034,384	-
			23,147,353	4,117,974	-

See accompanying notes to schedule of expenditures of federal awards.

CITY OF CHICAGO, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2012

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2012 Federal Expenditures	2012 Non-Federal Expenditures	2012 Sub recipient Expenditures
Housing Opportunities for Persons with AIDS					
HOPWA 10	14.241	ILH10F001	\$ 310,359	\$ -	\$ 310,359
HOPWA 11	14.241	ILH11F001	198,877	-	198,243
HOPWA 12	14.241	ILH12F001	5,921,889	-	5,628,231
HOPWA SPNS	14.241	ILH090013	519,296	-	511,034
			6,950,421	-	6,647,867
Community Development Block Grants/Brownfields Economic Development Initiative					
Calumet Redevelopment Initiative - EDI	14.246	B06SP1L0790	46,114	-	-
			46,114	-	-
Community Development Block Grants Section 108 Loan Guarantees					
GX Chicago, LLC - Section 108 Loan	14.248	B10MV170006	3,196,843	-	-
			3,196,843	-	-
Neighborhood Stabilization Program (Recovery Act Funded)					
ARRA Neighborhood Stabilization Program (NSP II)	14.256	B09LNIL0025	11,126,994	-	8,262,616
			11,126,994	-	8,262,616
ARRA Homelessness Prevention and Rapid Re-Housing					
ARRA Homelessness Prevention and Rapid Re-Housing	14.257	S09MY170006	3,197,065	-	3,021,170
			3,197,065	-	3,021,170
Neighborhood Stabilization Program					
Neighborhood Stabilization Program 3	14.264	B11MN170002	1,145,944	-	868,293
			1,145,944	-	868,293
Total Office of Community Planning and Development			151,381,931	7,772,803	64,035,806
C. Office of Public and Indian Housing					
Public and Indian Housing (passed through Chicago Housing Authority)					
CHA Resident Service Coordinators Program	14.850	9027	12,478	-	-
Service Connector Program FY2006	14.850		(64)	-	-
Family Works Program FY2008	14.850		(13,993)	-	(13,993)
			(1,579)	-	(13,993)
Housing Voucher Cluster					
Section 8 Housing Choice Vouchers (passed through Chicago Housing Authority)					
CHA-2011	14.871		26,642	-	(906)
CHA-2012	14.871		1,221,266	-	510,695
CHA-2013	14.871		2,632	-	-
			1,250,540	-	509,789
Total Housing Voucher Cluster			1,250,540	-	509,789
Choice Neighborhoods Implementation Grants					
Choice Neighborhoods Implementation Grants	14.889	IL5A507CNI110	66	-	-
			66	-	-
Total Office of Public and Indian Housing			1,249,027	-	495,796
D. Office of Healthy Homes and Lead Hazard Control					
Lead Hazard Reduction Demonstration Grant Program					
Lead Hazard Reduction Demonstration Grant Program	14.905	ILLHD00221-11	69,518	-	-
			69,518	-	-
Total Office of Healthy Homes and Lead Hazard Control			69,518	-	-
Total Department of Housing and Urban Development			153,475,683	7,772,803	64,531,602

CITY OF CHICAGO, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2012

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2012 Federal Expenditures	2012 Non-Federal Expenditures	2012 Sub recipient Expenditures
IV. Department of the Interior					
A. Fish and Wildlife Service					
Coastal Wetlands Planning, Protection and Restoration Act Hegewisch Marsh National Coastal Wetlands Project	15.614	C-4-D-1	\$ 47,509 47,509	\$ - -	\$ - -
Migratory Bird Monitoring, Assessment and Conservation	15.655	F11SA00915	14,528 14,528	3,632 3,632	- -
Total Fish and Wildlife Service			62,037	3,632	-
Total Department of the Interior			62,037	3,632	-
V. Department of Justice					
A. Violence Against Women Office					
Supervised Visitation, Safe Havens for Children Safe Haven Supervised Visitation & Safe Exchange	16.527	2009CWAXK013	46,163 46,163	- -	37,608 37,608
Violence Against Women Formula Grants (passed through Illinois Criminal Justice Information Authority)					
DV Hotline	16.588	609115	326,087	81,522	-
2012 DV Hotline	16.588	611115	137,492	19,454	-
Domestic Violence Law Enforcement	16.588	60009007	191,435 655,014	- 100,976	- -
Total Violence Against Women Office			701,177	100,976	37,608
B. Office of Juvenile Justice and Delinquency Prevention					
Juvenile Accountability Incentive Block Grants (passed through Illinois Criminal Justice Information Authority) Juvenile Intervention & Support Center FY 11/12	16.523	509026	84,190 84,190	15,260 15,260	- -
Juvenile Mentoring Program Mentoring Initiative for System Involved Youth	16.726	2006JUFXX012	(18,149) (18,149)	- -	- -
Enforcing Under Age Drinking Laws Program (passed through Illinois Department of Human Services)					
Enforcing Underage Drinking Laws FY10/11	16.727	11GM480000	(806)	-	-
Stop Alcohol to Minors FY 11/12	16.727	11GQ00480	19,612	18,206	-
Enforcing Underage Drinking Laws FY12/13	16.727	FCSRE00737	21,188 39,994	- 18,206	- -
Total Office of Juvenile Justice and Delinquency Prevention			106,035	33,466	-
C. Bureau of Justice Assistance					
Bulletproof Vest Partnership Program					
Bulletproof Vest 2009	16.607		49,510	-	-
Bulletproof Vest 2010	16.607		132,087	-	-
Bulletproof Vest 2011	16.607		6,888 188,485	- -	- -
Community Prosecution and Project Safe Neighborhoods (passed through University of Illinois) Project Safe Neighborhoods Program FY 11/12	16.609	200P9GBX0034	30,280 30,280	- -	- -
Gang Resistance Education & Training					
Gang Resistance Education & Training FY 08/11	16.737	2008JVFX0096	37,907	-	-
Gang Resistance Education & Training FY 10/12	16.737	2010JVFX0019	9,080 46,987	- -	- -
Second Chance Act Prisoner Reentry Initiative					
One Summer Chicago Plus (passed through Cook County)	16.812		231,570	-	231,570
Cook County Sheriff Grant BFY 10/12	16.812	2010CZBX0101	112,000 343,570	- -	112,000 343,570

See accompanying notes to schedule of expenditures of federal awards.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2012

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2012 Federal Expenditures	2012 Non-Federal Expenditures	2012 Sub recipient Expenditures
JAG Program Cluster					
Edward Byrne Memorial Justice Assistance Grant Program					
Edward Byrne Memorial Justice Assistance Grant 2006	16.738	2006DJBX0689	\$ 15,551	\$ -	\$ -
Edward Byrne Memorial Justice Assistance Grant 2007	16.738	2007DJBX1059	24,804	-	4,804
Edward Byrne Memorial Justice Assistance Grant 2008	16.738	2008DJBX0222	55,365	-	23,416
Edward Byrne Memorial Justice Assistance Grant 2009	16.738	2009DJBX0589	168,492	-	-
Edward Byrne Memorial Justice Assistance Grant 2010	16.738	2010DJBX0309	759,468	-	110,004
Edward Byrne Memorial Justice Assistance Grant 2011 (passed through Illinois Criminal Justice Information Authority)	16.738	2011DJBX2688	31,691	-	25,227
Edward Byrne Memorial Justice Assistance Grant 2005	16.738	408458	388,352	129,451	-
			1,443,723	129,451	163,451
Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories (passed through Illinois Criminal Justice Information Authority)					
ARRA Campaign to Break the Code of Silence	16.803	809019	112,944	-	-
ARRA ARC Community Partnership	16.803	809042	17,466	-	-
ARRA Ballistics Lab Equipment Project	16.803	809058	141,648	-	-
			272,058	-	-
ARRA-Edward Byrne Memorial Justice Assistance Grant (JAG) Program/ Grants to Units of Local Government					
ARRA Recovery Justice Assistance Grant Program FY 2009 (passed through Illinois Criminal Justice Information Authority)	16.804	2009-SB-B9-0835	3,590,537	-	2,417,031
ARRA Gang Prevention Youth Outreach Program	16.804	809043	19,855	-	1,651
			3,610,392	-	2,418,682
Total JAG Program Cluster			5,326,173	129,451	2,582,133
Total Bureau of Justice Assistance			5,935,495	129,451	2,925,703
D. Office of Victims of Crime					
Services for Trafficking Victims					
FY 10/11 Human Trafficking Task Force & Victim Services	16.320	2010-VT-BX-0005	17,285	-	-
			17,285	-	-
Crime Victim Assistance (passed through Illinois Criminal Justice Information Authority)					
Service to Victims of Domestic Violence	16.575	209389	(7,476)	-	-
Service to Victims of Domestic Violence	16.575	211239	157,219	39,305	-
Victims of Crime Act (VOCA)	16.575	211289	172,424	-	-
			322,167	39,305	-
Total Office of Victims of Crime			339,452	39,305	-
E. National Institute of Justice					
National Institute of Justice Research, Evaluation and Development Project Grants					
Predictive Policing Demonstration and Evaluation Program Phase II	16.560	2011JCXK014	241,088	-	-
Solving Cold Cases with DNA FY 09/12	16.560	2009-DN-BX-K194	120,637	-	-
			361,725	-	-
Total National Institute of Justice			361,725	-	-
F. Executive Office for Weed and Seed					
Community Capacity Development Office - The Weed and Seed Program					
Weed & Seed Community - Garfield Yr. 4	16.595	200-WS-QX-0119	29,968	-	-
			29,968	-	-
Total Executive Office for Weed and Seed			29,968	-	-

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2012

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2012 Federal Expenditures	2012 Non-Federal Expenditures	2012 Sub recipient Expenditures
G. Office of Community Oriented Policing Services					
Public Safety Partnership and Community Policing Grants					
COPS 2007 Technology Program	16.710	2007-CK-WX-0034	\$ 558,424	\$ 171,000	\$ -
COPS 2007 Methamphetamine Initiative	16.710	2007-CK-WX-0239	120,465	-	-
Secure Our Schools 2009	16.710	2009-CK-WX0682	249,591	-	-
ARRA Cops Hiring Recovery Program	16.710	2009-RJ-WX-0044	6,332,952	-	-
			7,261,432	171,000	-
Total Office of Community Oriented Policing Services			7,261,432	171,000	-
Total Department of Justice			14,735,284	474,198	2,963,311
VI. Department of Labor					
A. Employment Training Administration					
Senior Community Service Employment Program (passed through Illinois Department on Aging/ National Council for Senior Citizens)					
Senior Community Service Employment Program 2010	17.235	V-1112	26,186	-	-
Senior Community Service Employment Program 2011	17.235	V-1212	391,415	-	206,817
Senior Community Service Employment Program 2012	17.235	V-1312	324,650	-	136,844
			742,251	-	343,661
WIA Cluster					
WIA Adult Program (passed through Illinois Department of Commerce and Economic Opportunity)					
WIA Adult Program	17.258	06-681009	(2,760)	-	(2,760)
WIA Incentive PY 2008	17.258	08-672009	3,789	-	3,788
WIA Incentive PY 2009	17.258	09-672009	20,355	-	18,126
WIA PY 2009 Adult	17.258	09-681009	92,512	-	74,564
WIA PY 2010 Adult	17.258	10-681009	581,079	-	48,289
WIA PY 2011 Adult	17.258	11-681009	5,305,710	-	2,248,256
WIA Local Incentive	17.258	10-672009	37,643	-	1,367
ARRA - WIA Adult	17.258	08-761009	16,123	-	7,053
			6,054,451	-	2,398,683
WIA Youth Activities (passed through Illinois Department of Commerce and Economic Opportunity)					
WIA Work Experience	17.259	08-677009	(438,304)	-	(438,304)
WIA Youth Training	17.259	07-681009	(21,413)	-	(21,413)
WIA Youth Grant	17.259	08-681009	(38)	-	(38)
WIA Youth Training	17.259	09-681009	(3,117)	-	(2,510)
WIA Youth Training	17.259	06-681009	(29,766)	-	(29,766)
WIA Statewide Local Incentive	17.259	10-673009	437,890	-	437,890
WIA Youth Training	17.259	10-681009	484,209	-	314,249
WIA Youth Training	17.259	11-681009	4,662,604	-	3,736,482
WIA Statewide Local Incentive	17.259	10-672009	40,642	-	1,476
ARRA WIA Youth	17.259	08-762009	(5,369)	-	(5,369)
			5,127,338	-	3,992,697
WIA Dislocated Workers (passed through Illinois Department of Commerce and Economic Opportunity)					
WIA PY 2009 Dislocated Worker	17.260	09-681009	57,471	-	(570)
WIA PY 2010 Dislocated Worker	17.260	10-681009	981,618	-	(14,697)
WIA - Dislocated Worker	17.260	04-681009	(132)	-	-
WIA Local Incentive	17.260	09-672009	29,291	-	-
WIA Local Incentive	17.260	08-672009	4,631	-	5,027
ARRA - WIA Neg on the Job Training	17.260	09-741009	278,363	-	-
ARRA - WIA Dislocated Worker	17.260	08-761009	84,082	-	(653)
			1,435,324	-	(10,893)
WIA Dislocated Worker Formula Grants (passed through Illinois Department of Commerce and Economic Opportunity)					
WIA PY 2011 Dislocated Worker	17.278	11-681009	4,530,731	-	2,225,037
WIA - Dislocated Worker	17.278	10-672009	50,984	-	1,852
			4,581,715	-	2,226,889
Total WIA Cluster			17,198,828	-	8,607,376
Total Employment and Training Administration			17,941,079	-	8,951,037
Total Department of Labor			17,941,079	-	8,951,037

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2012

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2012 Federal Expenditures	2012 Non-Federal Expenditures	2012 Sub recipient Expenditures
VII. Department of Transportation					
A. Federal Aviation Administration					
Airport Improvement Program					
Federal Airport O'Hare Field Development (passed through Illinois Department of Transportation)	20.106		\$ 62,212,251	\$ -	\$ -
Federal Airport Midway	20.106		4,681,832	-	-
			66,894,083	-	-
Total Federal Aviation Administration			66,894,083	-	-
B. Federal Highway Administration					
Highway Planning and Construction Cluster					
Highway Planning and Construction (passed through Illinois Department of Transportation)					
Vert CL IMP @ 2200 W. 43rd Street	20.205	VARIOUS	62,925	15,731	-
Halsted Street Bridge over North Branch	20.205	VARIOUS	22,100	10,400	-
Rock Island Park & Ride FAC	20.205	VARIOUS	451	113	-
Laramie Ave. Viaduct at Polk Street	20.205	VARIOUS	2,706,959	404,488	-
Expressway Overpass Construction Engineering	20.205	VARIOUS	4,512	1,128	-
Commuter Bicycle Parking and Promotion	20.205	VARIOUS	54,967	8,213	-
Installation of Pavement Marking and Signs for Bikeways	20.205	VARIOUS	6,682	1,671	-
Solidarity Drive Pedestrian Underpass & Traffic Circle Museum Campus	20.205	VARIOUS	115,653	25,387	-
Lake Front/Navy Pier Flyover	20.205	VARIOUS	415,230	161,478	-
LSD Underpass at North Avenue	20.205	VARIOUS	265,535	66,384	-
43rd Street Pedestrian Bride Ph 1	20.205	VARIOUS	6,094	1,523	-
Lakeshore Drive Viaduct Over LaSalle Drive	20.205	VARIOUS	17,711	4,428	-
Madison Street Viaduct Over Union Station	20.205	VARIOUS	886	222	-
Street for Cycling Project #3 Phase I & II	20.205	VARIOUS	142,071	35,518	-
Street for Cycling Project #2 Phase I & II	20.205	VARIOUS	178,032	44,508	-
Arterial Street ADA Ramps 2010 (Central)	20.205	VARIOUS	1,224,849	306,212	-
Arterial Street Resurfacing Project 59 - North Area	20.205	VARIOUS	1,270,940	3,812,819	-
Arterial Street Resurfacing Project 60 - Central Area	20.205	VARIOUS	1,201,418	4,259,573	-
Arterial Street Resurfacing Project 61 - South Area	20.205	VARIOUS	1,315,099	4,662,625	-
Arterial Street Resurfacing Project 62 - Far South Area	20.205	VARIOUS	586,789	1,858,166	-
91st St Viaduct Over Dan Ryan Expressway	20.205	VARIOUS	1,717	429	-
Lake Street @ Ogden : CTA Column Relocation	20.205	VARIOUS	489,963	122,491	-
Root Street Viaduct Over Dan Ryan Exp I-90/94	20.205	VARIOUS	100,182	11,131	-
Division St. Bridge Over N. Chicago	20.205	VARIOUS	143,046	35,762	-
Burley Avenue: 106th to 126th Place	20.205	VARIOUS	5,685	1,421	-
US 21 Mainline Relocation - Harbor Ave to 79th Street	20.205	VARIOUS	4,150,514	5,072,851	-
Congress Parkway Wells and Michigan	20.205	VARIOUS	1,791,149	3,986,751	-
Wacker Drive: Viaduct Utility Relocation	20.205	VARIOUS	1,895,392	210,599	-
Wacker Dr. Randolph St./Adams St.	20.205	VARIOUS	217,903	288,849	-
Wacker Drive (Congress to Adams Street)	20.205	VARIOUS	1,132,891	637,251	-
2010/2011 Transportation Planning and Programming	20.205	VARIOUS	344,867	38,319	-
Airport Rail Coordination & Plans	20.205	VARIOUS	10,233	2,558	-
Central Area Bus Rapid Transit - East/West Transit Corridor	20.205	VARIOUS	36,449	12,150	-
Preliminary Planning	20.205	VARIOUS	1,472	368	-
Preliminary Planning	20.205	VARIOUS	6,277	1,569	-
Development & Monitoring	20.205	VARIOUS	3,592	898	-
TIP Development and Monitoring	20.205	VARIOUS	3,673	-	-
Preliminary Planning	20.205	VARIOUS	141,936	-	-
Preliminary Planning	20.205	VARIOUS	499	2,621	-
South Lake Front Transportation Study	20.205	VARIOUS	18,710	-	-
Chicago Sustainable Infrastructure Standards	20.205	VARIOUS	2,340	75,660	-
Transportation Planning and Programming	20.205	VARIOUS	2,436	10,386	-
Transportation Planning and Programming	20.205	VARIOUS	46,175	283,644	-
West Loop Terminal Area Plan	20.205	VARIOUS	2,279	26,208	-
Crossway Treatment Methodology	20.205	VARIOUS	3,127	75,038	-
Lakefront Bicycle Trail Navy Pier Fly Over	20.205	VARIOUS	2,408	602	-
Far South RR Relocation Study	20.205	VARIOUS	63,337	15,834	-
Union Station Master Plan: Phase III	20.205	VARIOUS	15,033	3,758	-
Transportation Planning & Programming	20.205	VARIOUS	494,046	123,512	-
Halsted Street Bridge Over North Branch	20.205	VARIOUS	2,124,101	-	-
Lawrence Avenue Over Kennedy Expressway I-90	20.205	VARIOUS	278,475	97,843	-
Milwaukee Avenue: Montrose to Kilpatrick	20.205	VARIOUS	270,113	-	-
Morse Avenue Streetscape	20.205	VARIOUS	12,621	-	-
Parking Facility AT MSI	20.205	VARIOUS	210,977	52,744	-
LSD 79th St. to Harbor Avenue	20.205	VARIOUS	4,424	20,154	-
2005/2006 Structural Bridge Inspection	20.205	VARIOUS	275,774	68,943	-
Arterial Streets ADA Ramps 2011 (North)	20.205	VARIOUS	446,462	111,616	-

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2012

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2012 Federal Expenditures	2012 Non-Federal Expenditures	2012 Sub recipient Expenditures
Highway Planning and Construction (cont.)					
Arterial Streets ADA Ramps 2011 (Central)	20.205	VARIOUS	\$ 99,609	\$ 24,902	\$ -
Arterial Street Resurfacing (North Area) Project	20.205	VARIOUS	770,603	-	-
Arterial Street Resurfacing (Central Area) Project	20.205	VARIOUS	4,118,154	-	-
Arterial Street Resurfacing (South Area) Project	20.205	VARIOUS	3,639,223	-	-
Arterial Street Resurfacing (Far South Area) Project	20.205	VARIOUS	1,776,235	-	-
Lake Park Ave @ 51 St and 57th Street	20.205	VARIOUS	101,200	-	-
2009 Bridge & Viaduct Painting Contract #A	20.205	VARIOUS	65,056	-	-
2009 Bridge & Viaduct Painting Contract #B	20.205	VARIOUS	72,060	-	-
130th St/Torrence Ave/Brainard Ave Main Contract	20.205	VARIOUS	16,220,635	14,384,337	-
Madison Street Viaduct Over Union Station	20.205	VARIOUS	935,070	233,767	-
STP-2007 Traffic Signal Modernization	20.205	VARIOUS	23,285	5,821	-
West Jackson Blvd. Over Union Station	20.205	VARIOUS	172,563	-	-
Grand Avenue: Fullerton - Jefferson	20.205	VARIOUS	310,695	77,674	-
Milwaukee Ave Improvements - Montrose Ave to Gale Street	20.205	VARIOUS	399,713	70,538	-
Arterial Street ADA Ramp 2007 Program	20.205	VARIOUS	51,315	12,829	-
Arterial Street ADA Ramp 2008 Program	20.205	VARIOUS	185,782	-	-
Kedzie Ave. Marquette Park Lagoon	20.205	VARIOUS	4,215,007	1,639,169	-
Laramie Avenue Viaduct At Polk Street	20.205	VARIOUS	11,821	2,421	-
Arterial Street - ADA Ramps Project #51 & 54	20.205	VARIOUS	1,576,547	394,137	-
Milwaukee Avenue: Lawrence to Erie	20.205	VARIOUS	53,001	13,250	-
63rd St. Western To Wallace	20.205	VARIOUS	17,749	6,236	-
City Wide Traffic Studies	20.205	VARIOUS	541	135	-
Lake St. from Canal to Western Avenue	20.205	VARIOUS	94,437	29,822	-
Traffic Control Signals at Various Locations City	20.205	VARIOUS	1,974	494	-
Torrence Avenue Over Calumet River	20.205	VARIOUS	22,534,668	-	-
Burnham Park, Gateway Landscaping (31st to Oakwood Blvd)	20.205	VARIOUS	64	20	-
Burnham Park, Gateway Landscaping (23rd St to 56th St)	20.205	VARIOUS	2,826	893	-
Roosevelt Road Improvements	20.205	VARIOUS	6,315	1,579	-
Montrose Harbor Bridges and Underpass	20.205	VARIOUS	15,557	3,889	-
Ashland Avenue Viaduct Over Pershing Road	20.205	VARIOUS	333	83	-
Ashland Ave. Viaduct Over Pershing Road	20.205	VARIOUS	557,628	139,407	-
Arterial Street Resurfacing PR	20.205	VARIOUS	950	-	-
Fullerton Streetscap - Ashland to Southport	20.205	VARIOUS	137,823	32,329	-
63rd Street: Western Avenue/Ashland Avenue	20.205	VARIOUS	10,968	4,265	-
Fullerton Drive Bridge Over Lincoln Park Lagoon	20.205	VARIOUS	148,106	121,178	-
Wells Street Bridge Over Main Branch of Chicago River	20.205	VARIOUS	21,517	5,379	-
Chicago Avenue Bridge Over the North Branch of Chicago River	20.205	VARIOUS	10,085	2,521	-
Well Street Bridge Over Main Branch Chicago River	20.205	VARIOUS	730,085	182,521	-
Fullerton Drive Bridge Over Lincoln Park Lagoon	20.205	VARIOUS	8,815,676	2,203,919	-
Wells Street Bridge Over Main Branch of Chicago River	20.205	VARIOUS	2,456,508	614,127	-
Torrence Avenue Bridge Rehab	20.205	VARIOUS	3,361	9,088	-
2003/2004 Structural Bridge Inspection	20.205	VARIOUS	17,634	4,409	-
Wacker Drive Riverwalk - Wabash Plaza	20.205	VARIOUS	5,934	1,484	-
Bloomingtondale Trail Phase - 1	20.205	VARIOUS	1,277,801	-	-
2008 Bridge and Viaduct Painting Contract B	20.205	VARIOUS	48,444	12,111	-
Arterial Streets ADA Ramps - 2009	20.205	VARIOUS	137,255	34,314	-
W. Grand Improvement Lamont to Pulaski Road	20.205	VARIOUS	266,219	66,555	-
Traffic Control at Various Locations Citywide (STP 2008 TSM Design)	20.205	VARIOUS	230,564	57,641	-
79th Street - Cicero to Ashland Signal Interconnect System (Design)	20.205	VARIOUS	385	96	-
Arterial Street Resurfacing Project #51 North Area	20.205	VARIOUS	187,786	46,947	-
Arterial Street Resurfacing Project #52 Central Area	20.205	VARIOUS	405,604	101,401	-
Arterial Street Resurfacing Project #53 South Area	20.205	VARIOUS	491,403	122,851	-
Arterial Street Resurfacing Project #54 Far South Area	20.205	VARIOUS	1,215,895	303,974	-
Structural Inspection of Bridge at Various Locations Citywide	20.205	VARIOUS	1,107,178	276,794	-
Procurement and Installation of Bicycle Parking	20.205	VARIOUS	89,369	22,342	-
Pershing Road Improvement Ashland Ave to Dan Ryan Expressway	20.205	VARIOUS	193,431	48,358	-
Arterial Street ADA-Ramps 2010 (South)	20.205	VARIOUS	1,367,040	341,760	-
Phase I & II of Bicycle Lane Pavement Markings and Signs	20.205	VARIOUS	683,530	170,883	-
Roosevelt Road, Western to LSD Traffic Control Interconnect	20.205	VARIOUS	25,552	6,388	-
Blue Island 19th to 21st Street Phase I and II	20.205	VARIOUS	72,512	18,128	-
Walk to Transit/Walk to Transit II Pedestrian Improvement	20.205	VARIOUS	8,140	2,035	-
Wacker Drive Congress Parkway Interchange Imp	20.205	VARIOUS	17,466,990	4,366,747	-
Wacker Drive Viaduct Reconstruction Randolph	20.205	VARIOUS	10,224,763	4,176,311	-
Wacker Drive Congress Interchange Improvement	20.205	VARIOUS	59,984,277	14,996,069	-
Safe Routes School	20.205	VARIOUS	9,676	-	-
Safe Routes to School Year II	20.205	VARIOUS	80,092	-	-
ARRA - Arterial Street Resurfacing ADA Ramps Project #47 (North Area)	20.205	VARIOUS	550,231	-	-
ARRA - Arterial Street Resurfacing ADA Ramps Project #48 (Central Area)	20.205	VARIOUS	228,893	-	-
ARRA - Arterial Street Resurfacing ADA Ramps Project #49 (South Area)	20.205	VARIOUS	949,845	-	-
ARRA - ARS ADA Ramps Project #50 (Far South Area)	20.205	VARIOUS	14,815	-	-
ARRA - Arterial Street Resurfacing (North Area) Project #47	20.205	VARIOUS	624,550	-	-
ARRA - Arterial Street Resurfacing (Central Area) Project #48	20.205	VARIOUS	458,160	-	-
ARRA - Arterial Street Resurfacing: (South Area) Project	20.205	VARIOUS	89,393	-	-
ARRA - Arterial Street Resurfacing: (Far South Area) Project	20.205	VARIOUS	39,296	-	-
ARRA - Arterial Street Resurfacing (North Area) Project	20.205	VARIOUS	1,091,140	-	-
ARRA - Arterial Street Resurfacing (Central Area) Project	20.205	VARIOUS	2,492,799	-	-

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Highway Planning and Construction (cont.)					
ARRA - Arterial Street Resurfacing (South Area) Project	20.205	VARIOUS	\$ 3,145,482	\$ -	\$ -
ARRA - Arterial Street Resurfacing (North Area) Project #55	20.205	VARIOUS	2,967,548	-	-
ARRA - Lake Park Ave. @ 51 Street and 57th Street	20.205	VARIOUS	417,943	-	-
ARRA - Congress Parkway Wells and Michigan	20.205	VARIOUS	939,769	-	-
ARRA - 2009 Bridge & Viaduct Painting Contract #A	20.205	VARIOUS	682,031	-	-
ARRA - 2009 Bridge & Viaduct Painting Contract #B	20.205	VARIOUS	839,514	-	-
ARRA - City Wide Miscellaneous Viaduct Improvement	20.205	VARIOUS	4,125,236	-	-
ARRA - CDOT- Chicago Ave. Improvements - Grand to Laramie	20.205	VARIOUS	350,886	-	-
ARRA - LaSalle Drive/Clark Lake Shore Drive	20.205	VARIOUS	1,528,917	-	-
			211,847,848	72,466,875	-
Total Highway Planning and Construction Cluster			211,847,848	72,466,875	-
Total Federal Highway Administration			211,847,848	72,466,875	-
C. Federal Transit Administration					
Federal Transit Cluster					
Federal Transit – Capital Investment Grants (passed through Illinois Department of Transportation)					
Grand/State Station Rehab	20.500	VARIOUS	4,643,182	143,604	-
DRBRN/JCKSN-STA-PLTFRM/MEZZ	20.500	VARIOUS	226,456	14,455	-
Mid - City Transitway PHSG Study	20.500	VARIOUS	38	278	-
Dan Ryan EXT MJR INV ANALYSIS	20.500	VARIOUS	44,682	99,454	-
Dan Ryan EXT MJR INV ANALYSIS	20.500	VARIOUS	1,628	11,941	-
Southwest Transit Ext Row	20.500	VARIOUS	1,103	766	-
La Salle/Congress Intermodel Transfer	20.500	VARIOUS	9,833	3,824	-
Clark/Division Subway Station	20.500	VARIOUS	6,788	22,723	-
State St. Subway Lake/Ran Mezz/PI	20.500	VARIOUS	70,348	7,816	-
			5,004,058	304,861	-
Federal Transit-Formula Grants					
Morgan Street El CTA Green Line Station	20.507	IL-90-X012	2,824,712	706,178	-
Union Station Transportation Center	20.507	IL-95-X013	139,520	34,880	-
			2,964,232	741,058	-
Total Federal Transit Cluster			7,968,290	1,045,919	-
Alternatives Analysis					
Carroll Avenue Alternatives Analysis	20.522	IL-95-X009	16,479	4,120	-
			16,479	4,120	-
Metropolitan Transportation Planning					
Clark/Division CTA Subway Station	20.505	VARIOUS	2,574,383	643,596	-
West Loop Terminal Plan Phase II	20.505	VARIOUS	75,916	18,979	-
2011-2012 Transportation Planning Grant Signal Systems O&M Pooled Fund Study	20.505	VARIOUS	25,000	-	-
2012-2013 Transportation Planning Grant	20.505	VARIOUS	22,693	5,673	-
2012-2013 Transportation Planning Grant	20.505	VARIOUS	50,888	12,722	-
			2,748,880	680,970	-
Total Federal Transit Administration			10,733,649	1,731,009	-
D. National Highway Traffic Safety Administration					
Highway Safety Cluster					
State and Community Highway Safety (passed through Illinois Department of Transportation)					
NHTSA Focus City Grant	20.600	DTNH22-09-H00281	153,570	-	-
Chicago Bicycle Safety Initiative FY 2011	20.600	PB1-1051-146	763	376	-
Chicago Bicycle Safety Initiative	20.600	PPB-1051-209	131,275	196,912	-
Chicago Pedestrian Safety Initiative	20.600	PB1-1051-147	7,424	7,424	-
Crosswalk Enforcement Initiative FY 11/12	20.600	PB2-1051-208	63,628	-	-
Chicago Pedestrian Safety Initiative	20.600	PB2-1051-211	163,292	163,292	-
Holiday Mobilization Grant FY09/10	20.600	AL01051576	8,174	-	-
Sustained Traffic Enforcement Program (STEP) FY 11/12	20.600	AL21051206	177,138	-	-
Sustained Traffic Enforcement Program (STEP) FY 12/13	20.600	AL13306	73,940	-	-
			779,204	368,004	-
Alcohol Impaired Driving Countermeasures Incentive Grants I (passed through Illinois Department of Transportation)					
Sustained Traffic Enforcement (Step) FY 10/11	20.601	AL11051237	6,312	-	-
DUI Strike force/Roadside Safety Check	20.601	AL11051205	352,841	-	-
Local Alcohol Program	20.601	OP13305	51,131	-	-
			410,284	-	-

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2012

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2012 Federal Expenditures	2012 Non-Federal Expenditures	2012 Sub recipient Expenditures
Child Safety & Child Booster Seats Incentive Grants (passed through Illinois Department of Transportation) IDOT - CPS	20.613	OP13308	\$ 409 409	\$ - -	\$ - -
Total Highway Safety Cluster			1,189,897	368,004	-
Total National Highway Traffic Safety Administration			1,189,897	368,004	-
E. Pipeline and Hazardous Materials Safety Administration					
Intragency Hazardous Materials Public Sector Training and Planning Grants (passed through Illinois Emergency Management Agency)					
Hazardous Materials Emergency Preparedness 2011	20.703		7,000	-	-
Hazardous Materials Emergency Preparedness 2012	20.703		32,870	-	-
			39,870	-	-
Total Pipeline and Hazardous Materials Safety Administration			39,870	-	-
Total Department of Transportation			290,705,347	74,565,888	-
VIII. National Endowment for the Arts					
Promotion of the Arts Grants to Organizations and Individuals NEA Artworks Made in Chicago World Class Jazz	45.024	1231007172	20,000 20,000	- -	- -
Total National Endowment for the Arts			20,000	-	-
IX. National Endowment for the Humanities					
Promotion of the Humanities-Federal/State Partnership (passed through Illinois Humanities Council) 50th Anniversary of Brown V. The Board of Education	45.129	IHC3038	(98) (98)	- -	- -
Total National Endowment for the Humanities			(98)	-	-
X. Institute of Museum and Library Services					
A. Office of Library Services					
Grants to States Program (passed through Illinois State Library) Talking Book Center	45.310	09SL258007	490,262 490,262	- -	- -
Total Office of Library Services			490,262	-	-
Total Institute of Museum and Library Services			490,262	-	-
XI. Department of Veterans Affairs					
A. VA Health Administration Center					
Veteran Medical Care Benefits					
North Chicago VAMC 2010	64.009		3,239	-	-
Jesse Brown VAMC 2010	64.009		3,239	-	-
Edward Hines VAMC 2010	64.009		3,239	-	-
Veteran's Independence Program BFY 11/12	64.009		99,343	-	99,343
			109,060	-	99,343
Total VA Health Administration Center			109,060	-	99,343
Total Department of Veterans Affairs			109,060	-	99,343

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2012

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2012 Federal Expenditures	2012 Non-Federal Expenditures	2012 Sub recipient Expenditures
XII. Environmental Protection Agency					
A. Office of Air and Radiation					
Climate Showcase Communities Grant Program					
Chicago Green Healthcare Initiative	66.041	AF834538010	\$ 135,134	\$ -	\$ -
			135,134	-	-
Total Office of Air and Radiation			135,134	-	-
B. Office of Water					
Capitalization Grants for Clean Water State Revolving Funds (passed through Illinois Environmental Protection Agency)					
Water Pollution Control Loan Program	66.458		236,038	-	-
			236,038	-	-
Capitalization Grants for Drinking Water State Revolving Funds (passed through Illinois Environmental Protection Agency)					
Public Water Supply Loan Program	66.468		6,593,838	-	-
			6,593,838	-	-
Great Lakes Program					
Calumet Hydrologic Master Plan	66.469	GL00E005510	35,895	-	-
Integrated Ring billed Gull Management	66.469	507026	51,553	-	-
			87,448	-	-
Total Office of Water			6,917,324	-	-
C. Office of Chemical Safety and Pollution Prevention					
Source Reduction Assistance					
Source Reduction Assistance Grant Program	66.717	X900E94701	39,035	-	-
			39,035	-	-
Total Office of Chemical Safety and Pollution Prevention			39,035	-	-
D. Office of Solid Waste and Emergency Response					
Brownfields Assessment and Cleanup Cooperative Agreements					
Brownfields Assessment and Cleanup Cooperative Agreement	66.818	BF00E683011	172,317	-	-
			172,317	-	-
Total Office of Solid Waste and Emergency Response			172,317	-	-
E. Office of the Administrator					
Performance Partnership Grants					
Air Control Pollution Program	66.605	FA - 13203	220,006	-	-
Air Control Pollution Program	66.605	FA - 12301	273,739	-	-
			493,745	-	-
Total Office of the Administrator			493,745	-	-
Total Environmental Protection Agency			7,757,555	-	-
XIII. Department of Energy					
State Energy Program (passed through Illinois Department of Commerce and Economic Opportunity)					
ARRA Thermal Efficiency for Public Facilities	81.041	09-468013	109,551	-	-
			109,551	-	-
Conservation Research and Development					
ARRA Chicago Area Alternative Fuel Deployment	81.086	DE-EE0002541	3,456,085	-	-
			3,456,085	-	-
Renewable Energy Research and Development					
Chicago Climate Action Plan Advanced Transportation Technologies Initiative	81.087	DEF G3605G086	77,704	-	-
			77,704	-	-
Energy Efficiency and Renewable Energy Information					
Dissemination, Outreach, Training and Technical Analysis/Assistance					
Sunshot Initiative Chicago Rooftop Solar Challenge	81.117	DEEE005681	742,524	-	-
			742,524	-	-

See accompanying notes to schedule of expenditures of federal awards.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2012

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2012 Federal Expenditures	2012 Non-Federal Expenditures	2012 Sub recipient Expenditures
Electricity Delivery and Energy Reliability, Research, Development and Analysis ARRA Local Energy Assurance Planning Initiative	81.122	DE0E0000367	\$ 149,556	\$ -	\$ -
			149,556	-	-
ARRA Energy Efficiency and Conservation Block Grant Program (EECBG) ARRA Energy Efficiency & Conservation Block Grant (passed through Chicago Metropolitan Agency for Planning)	81.128	DEEE000815	2,592,603	-	(910,646)
ARRA CMAP-EECBG Subgrant #1	81.128	C-11-0046	967,500	-	-
			3,560,103	-	(910,646)
Total Department of Energy			8,095,523	-	(910,646)
XIV. Department of Health and Human Services					
A. Office of Population Affairs					
Family Planning - Services (passed through Illinois Department of Human Services)					
HIV Testing and Prevention Project	93.217	Q11G1019244	23,800	39,565	-
Family Planning Services	93.217	011GQ087350	180,845	-	-
			204,645	39,565	-
Total Office of Population Affairs			204,645	39,565	-
B. Administration on Aging					
Aging Cluster					
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers (passed through Illinois Department on Aging)					
Senior Citizen Nutrition and Social Services Program 2009	93.044	T31012	123,472	403,551	-
Senior Citizen Nutrition and Social Services Program 2010	93.044	T31112	(265,306)	47,151	-
Senior Citizen Nutrition and Social Services Program 2011	93.044	T31212	2,679,379	4,441,950	735,380
Senior Citizen Nutrition and Social Services Program 2012	93.044	T31312	784,228	1,046,548	86,196
			3,321,773	5,939,200	821,576
Special Programs for the Aging - Title III, Part C - Nutrition Services (passed through Illinois Department on Aging)					
Senior Citizen Nutrition and Social Services Program 2009	93.045	T31012	1,097,412	-	-
Senior Citizen Nutrition and Social Services Program 2010	93.045	T31112	140,822	-	-
Senior Citizen Nutrition and Social Services Program 2011	93.045	T31212	2,830,394	-	1,039,362
Senior Citizen Nutrition and Social Services Program 2012	93.045	T31312	1,045,614	-	420,363
			5,114,242	-	1,459,725
Nutrition Services Incentive Program (passed through Illinois Department on Aging)					
Senior Citizen Nutrition and Social Services Program 2009	93.053	T31012	199,429	-	-
Senior Citizen Nutrition and Social Services Program 2011	93.053	T31212	2,952,974	-	2,952,974
Senior Citizen Nutrition and Social Services Program 2012	93.053	T31312	716,710	-	716,710
			3,869,113	-	3,669,684
Total Aging Cluster			12,305,128	5,939,200	5,950,985
Special Programs for the Aging - Title VII, Chapter 3 - Program for Prevention of Elder Abuse, Neglect and Exploitation (passed through Illinois Department on Aging)					
Senior Citizen Nutrition and Social Services Program 2009	93.041	T31012	11,388	-	-
Senior Citizen Nutrition and Social Services Program 2010	93.041	T31112	6,000	-	6,000
			17,388	-	6,000
Special Programs for the Aging - Title VII, Chapter 2 - Long- term Care Ombudsman Services for Older Individuals (passed through Illinois Department on Aging)					
Senior Citizen Nutrition and Social Services Program 2009	93.042	T31012	12,658	-	-
Senior Citizen Nutrition and Social Services Program 2010	93.042	T31112	(5,301)	-	-
Senior Citizen Nutrition and Social Services Program 2011	93.042	T31212	46,738	-	-
Senior Citizen Nutrition and Social Services Program 2012	93.042	T31312	11,012	-	-
			65,107	-	-
Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services (passed through Illinois Department on Aging)					
Senior Citizen Nutrition and Social Services Program 2009	93.043	T31212	35	-	-
Senior Citizen Nutrition and Social Services Program 2011	93.043	T31212	249,617	-	249,617
Senior Citizen Nutrition and Social Services Program 2012	93.043	T31312	86,746	-	86,746
			336,398	-	336,363

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Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2012 Federal Expenditures	2012 Non-Federal Expenditures	2012 Sub recipient Expenditures
National Family Caregiver Support					
(passed through Illinois Department on Aging)					
Senior Citizen Nutrition and Social Services Program 2009	93.052	T31012	\$ 172,152	\$ -	\$ -
Senior Citizen Nutrition and Social Services Program 2010	93.052	T31112	(4,851)	-	3,109
Senior Citizen Nutrition and Social Services Program 2011	93.052	T31212	1,609,170	-	167,665
Senior Citizen Nutrition and Social Services Program 2012	93.052	T31312	521,802	-	24,094
			<u>2,298,273</u>	<u>-</u>	<u>194,868</u>
Special Programs for the Aging - Title II and Title IV					
Discretionary Projects and Programs					
(passed through AGE Options)					
Senior Medicare Patrol Program 2010	93.048	FY2011SMP	21,492	-	21,492
Senior Medicare Patrol BFY 12/13	93.048	FY2012SMP	11,916	-	11,916
			<u>33,408</u>	<u>-</u>	<u>33,408</u>
Affordable Care Act - Medicare Improvements for Patients and Providers					
(passed through Illinois Department of Insurance)					
Senior Health Insurance 2010	93.518		2,736	-	-
Senior Health Insurance 2011	93.518		16,552	-	-
Senior Health Insurance Program BFY 11/12	93.518		19,975	-	-
Senior Health Insurance Program BFY 12/13	93.518		22,827	-	-
(passed through Illinois Department of Aging)					
MIPPA 2 - 2010	93.518	MIPPA2 1112	86,888	22,629	-
MIPPA 2 - 2011	93.518	MIPPA2 1212	114,296	22,629	-
			<u>263,274</u>	<u>45,258</u>	<u>-</u>
ARRA - Communities Putting Prevention to Work: Chronic Disease					
Self-Management Program					
(passed through Illinois Department of Public Health)					
ARRA Chronic Disease Self Management	93.725	03288716	58,727	-	31,127
			<u>58,727</u>	<u>-</u>	<u>31,127</u>
Total Administration on Aging			<u>15,377,703</u>	<u>5,984,458</u>	<u>6,552,751</u>
C. Administration for Children and Families					
TANF Cluster					
Temporary Assistance for Needy Families					
(passed through Illinois Department of Human Services)					
Healthy Families of Illinois FY 10/11	93.558	M11QM097400	5,547	-	-
Healthy Families of Illinois FY 11/12	93.558	Q11QQ01560	207,794	-	140,764
Healthy Families of Illinois FY 09/10	93.558	L11GL097400	2,423	-	-
			<u>215,764</u>	<u>-</u>	<u>140,764</u>
ARRA - Emergency Contingency Fund for Temporary Assistance for Needy					
Families (TANF) State Program					
(passed through Illinois Department of Commerce and Economic Opportunity)					
ARRA - Illinois Youth Summer Employment	93.714	10-071009	(994)	-	(994)
			<u>(994)</u>	<u>-</u>	<u>(994)</u>
Total TANF Cluster			<u>214,770</u>	<u>-</u>	<u>139,770</u>
Refugee and Entrant Assistance-State Administered Programs					
(passed through Illinois Department of Public Health)					
Refugee Program	93.566	81XQ319000	290,153	-	-
			<u>290,153</u>	<u>-</u>	<u>-</u>
CSBG Cluster					
Community Services Block Grant					
(passed through Illinois Department of Commerce and Economic Opportunity)					
CSBG 2002	93.569	02-231036	1,150	-	-
CSBG 2006	93.569	06-231036	(1,439)	(1,600)	-
CSBG 2008	93.569	08-231036	(203)	-	-
CSBG 2010	93.569	10-231036	(12,459)	-	(799)
CSBG 2011	93.569	11-231036	144,496	48,310	119,151
CSBG 2012	93.569	12-231036	11,096,855	-	2,939,674
CSBG Loan Program Prepaid Principal	93.569	10-231036	834,182	-	817,058
			<u>12,062,582</u>	<u>46,710</u>	<u>3,875,084</u>
ARRA - Community Services Block Grant					
(passed through Illinois Department of Commerce and Economic Opportunity)					
ARRA - CSBG Stimulus FY'09	93.710	09-211036	(601)	-	(601)
			<u>(601)</u>	<u>-</u>	<u>(601)</u>
Total CSBG Cluster			<u>12,061,981</u>	<u>46,710</u>	<u>3,874,483</u>

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2012

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2012 Federal Expenditures	2012 Non-Federal Expenditures	2012 Sub recipient Expenditures
CCDF Cluster					
Child Care and Development Block Grant (passed through Illinois Department of Human Services)					
Childcare FY 11	93.575	81XM552000	\$ (4,734)	\$ -	\$ (4,734)
Healthy Childcare of Illinois 2010	93.575	M11GM087420	1,468	-	-
Childcare FY 12	93.575	81XG552000	1,035,112	-	957,996
			1,031,846	-	953,262
Child Care Mandatory and Matching Funds of the Child Care and Development Fund (passed through Illinois Department of Human Services)					
Childcare FY 05	93.596	81X5104CON	(10,489)	-	(10,489)
Childcare FY 08	93.596	81X8552000	(134)	-	-
Childcare FY 12	93.596	81XQ552000	6,363,539	10,813,223	5,889,456
Childcare FY 13	93.596	FCSR100434	8,665,685	-	7,237,104
			15,018,601	10,813,223	13,116,071
Total CCDF Cluster			16,050,447	10,813,223	14,069,333
Head Start Cluster					
Head Start					
Early Headstart 2004	93.600	05CH0101/40	(24,553)	-	(24,553)
Early Headstart 2005	93.600	05CH010141	(291)	-	(291)
Early Headstart 2007	93.600	05CH0101/43	(1)	-	-
Early Headstart 2011	93.600	05CH010147	202,543	9	105,238
Early Headstart 2012	93.600	05CH010148	6,213,540	-	5,096,534
Early Headstart 2013	93.600	05CH0101/49	497,780	-	392,731
Headstart 2002	93.600	05CH0101/38	(151)	-	-
Headstart 2003	93.600	05CH010139	456	-	-
Headstart 2007	93.600	05CH0101/43	(16,214)	-	(16,126)
Headstart 2008	93.600	05CH010144	(37)	-	-
Headstart 2008	93.600	05CH0101/44	(1)	-	-
Headstart 2009	93.600	05CH010145	(1,824)	-	-
Headstart 2010	93.600	05CH010146	(4,235)	-	(2,083)
Headstart 2011	93.600	05CH010147	96,335	-	75,784
Headstart 2012	93.600	05CH010148	109,689,900	-	93,352,585
Headstart 2013	93.600	05CH0101/49	5,404,942	-	4,623,885
			122,058,189	9	103,603,704
ARRA-Head Start					
ARRA Expansion H/S Year 2	93.708	05SH0101/02	(4,001)	-	(753)
ARRA Early Learning Mentor Coaches	93.708	90ST0025/01	15,517	-	14,799
ARRA Headstart COLA & Quality Improvement	93.708	05SE0101/01	(1,835)	-	(1,835)
			9,681	-	12,211
Total Head Start Cluster			122,067,870	9	103,615,915
Social Services Block Grant (passed through Illinois Department of Human Services)					
Empowerment Zone	93.667	N/A	(1,891)	-	(1,891)
Family Planning Services 2011	93.667	Q11GQ087350	60,475	-	-
Maternal and Child Health Services 2011	93.667	Q11GQ01366	558,897	-	13,693
Alternative Schools Network-Title XX 2010	93.667	81XM025000	26,573	8,857	-
Safer Foundation Program 2010	93.667	81XM025000	44,940	14,981	-
Title XX ASN FY 11/12	93.667	811XQ025000	349,141	156,763	320,193
Title XX Safer FY 11/12 Challenge	93.667	81XQ057000	131,763	61,591	114,121
Domestic Violence Special Project 2011	93.667	11GQ00994	16,245	59,669	-
Title XX - ASN - FY12/13	93.667	FCSRJ00048	270,329	1,814	264,888
Title XX-DARE - FY 12/13	93.667	FSRJ00231	220,499	73,988	212,090
Title XX - Challenge - FY 12/13	93.667	FCSRJ00229	89,711	29,417	78,640
Title XX Safer FY 11/12 DARE	93.667	81XQ0458000	445,598	148,532	404,024
			2,212,280	555,612	1,405,758
Total Administration for Children and Families			152,897,501	11,415,554	123,105,259
D. Centers for Medicare and Medicaid Services					
Medicaid Cluster					
Medicaid Assistance Program (Medicaid; Title XIX) (passed through Illinois Department of Healthcare and Family Services)					
Chicago Family Case Management - Medicaid	93.778	40C7001111	1,799,652	-	-
			1,799,652	-	-
Total Medicaid Cluster			1,799,652	-	-
Total Centers for Medicare and Medicaid Services			1,799,652	-	-

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
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Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2012 Federal Expenditures	2012 Non-Federal Expenditures	2012 Sub recipient Expenditures
E. Centers for Disease Control and Prevention (CDC)					
Public Health Emergency Preparedness (PHEP)					
Public Health Emergency Response - PHER	93.069	1H75TP000379-01	\$ 616,806	\$ -	\$ -
Public Health Preparedness and Response for Bioterrorism	93.069	5U90TP517008-11	5,406,404	-	199,153
HPP and PHEP Cooperative Agreement	93.069	1U90TP000507-01	2,147,904	-	187,975
Public Health Preparedness and Response for Bioterrorism	93.069	5U90TP517008-10	433,602	-	-
			8,604,716	-	387,128
Project Grants and Cooperative Agreements for Tuberculosis Control Programs					
TB Elimination and Laboratory	93.116	PS500444-30	4,944	-	-
TB Elimination and Laboratory	93.116	PS500444-31	1,792,953	-	136,157
			1,797,897	-	136,157
Injury Prevention and Control Research and State and Community Based Programs					
Dating Matters: Strategies to Promote Healthy Teen	93.136	1U88CE002054	107,487	-	18,529
Dating Matters: Strategies to Promote Healthy Teen	93.136	5U88CE002054	55,514	-	-
			163,001	-	18,529
Childhood Lead Poisoning Prevention Projects - State and Local					
Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children					
Childhood Lead Poisoning Prevention Program	93.197	SH64EH000157-05	24,772	-	-
			24,772	-	-
Immunization Cluster					
Immunization Cooperative Agreements					
Immunization and Vaccines for Children	93.268	H23IP522565-10	4,477,011	-	424,268
Immunization and Vaccines for Children	93.268	H23IP522562-09	293,420	-	158,617
			4,770,431	-	582,885
ARRA - Immunization					
ARRA-317 Immunization & Vaccines for Children	93.712	3H23IP522565	233,469	-	194,186
			233,469	-	194,186
Total Immunization Cluster					
			5,003,900	-	777,071
Adult Viral Hepatitis Prevention and Control					
Adult Viral Hepatitis	93.270	5U51PS000906	(619)	-	-
Adult Viral Hepatitis	93.270	5U51PS000906	131,328	-	-
			130,709	-	-
Centers for Disease Control and Prevention - Investigations and Technical Assistance					
Epidemiology & Lab Grant	93.283	1U50CK000225	254,021	-	-
Epidemiology & Lab Grant	93.283	U50/CI000490-03	82,520	-	-
Reach US (passed through Illinois Department of Public Health)	93.283	5U58DP000968	(309)	-	-
Breast and Cervical Cancer	93.283	26180005	322,150	-	-
Breast and Cervical Cancer (passed through Task Force for Global Health Inc.)	93.283	36180005A	456,966	-	-
CDC Inventory Management Tracking System	93.283		75,891	-	-
			1,191,239	-	-
PPHF 2012 National Public Health Improvement Initiative					
Public Health Infrastructure	93.507	5U58CD001271	200,748	-	-
Public Health Infrastructure	93.507	5U58CD001271	44,362	-	-
			245,110	-	-
The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems Capacity in the Epidemiology and Laboratory Capacity for Infectious Disease (ELC) and Emerging Infections Program (EIP) Cooperative Agreements					
Building Epidemiology and Health IT Capacity Program	93.521	1U50CI000894	(8,790)	-	-
Building Epidemiology and Health IT Capacity Program	93.521	5U50CI000894	344,909	-	-
			336,119	-	-
The Affordable Care Act: Human Immunodeficiency Virus (HIV) Prevention and Public Health Fund Activities					
Enhanced Comprehensive HIV Prevention Planning	93.523	1U62PS003627-01	885,348	-	197,693
			885,348	-	197,693
The Affordable Care Act: Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by 2012 Prevention and Public Health Funds					
Immunization Infrastructure	93.539	1H123I000054	94,532	-	69,852
			94,532	-	69,852
The Patient Protection and Affordable Care Act of 2010 (ACA)					
Reach Us	93.541	5U58D0000968	377,807	-	145,476
			377,807	-	145,476

See accompanying notes to schedule of expenditures of federal awards.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
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Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2012 Federal Expenditures	2012 Non-Federal Expenditures	2012 Sub recipient Expenditures
HIV Prevention Activities - Health Department Based					
HIV Behavioral Surveillance	93.940	1U1BPS003260-01	\$ 8,087	\$ -	-
HIV Behavioral Surveillance	93.940	1U1BPS003260-02	465,548	-	160,626
HIV Behavioral Surveillance	93.940	1U1BPS003260-03	11	-	-
HIV Prevention Project	93.940	5U62PS523481-07	153,723	-	4,386
HIV Prevention Project	93.940	1U62PS003644-01	6,185,132	-	1,227,226
Enhanced Comprehensive HIV Prevention Planning (ECHPP)	93.940	5U65PS003627	12,381	-	-
			6,824,882	-	1,392,238
HIV Demonstration, Research, Public and Professional Education Projects					
HIV Prevention Strategies	93.941	5U62PS001042	(30,671)	-	-
			(30,671)	-	-
Epidemiologic Research Studies of Acquired Immunodeficiency Syndrome (AIDS) and Human Immunodeficiency Virus (HIV) Infection in Selected Population Groups					
Multi-Site Opt-Out Rapid HIV Testing	93.943	5U62PS003200-02	196,916	-	165,479
Multi-Site Opt-Out Rapid HIV Testing	93.943	1U62PS003200-01	576,811	-	426,942
			773,727	-	592,421
Human Immunodeficiency Virus (HIV) / Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance					
AIDS Surveillance and Seroprevalance	93.944	5U62PS001042-04	117,730	-	-
AIDS Surveillance and Seroprevalance	93.944	5U62PS001042-05	1,221,815	-	10,325
Morbidity/Risk Behavior Surveillance	93.944	5U62PS001610-03	206,180	-	-
Morbidity/Risk Behavior Surveillance	93.944	5U62PS001610-04	266,720	-	-
			1,812,445	-	10,325
Preventive Health Services - Sexually Transmitted Diseases Control Grants					
Comprehensive STD Prevention System	93.977	5H25PS001367	155,858	-	-
Comprehensive STD Prevention System	93.977	5H25PS001367	158,755	-	-
Comprehensive STD Prevention System	93.977	5H25PS001367	2,080,443	-	44,071
STD Surveillance Network	93.977	5H25PS001275	105,767	-	36,981
STD Surveillance Network	93.977	5H25PS001275	832	-	-
			2,501,655	-	81,052
ARRA Prevention and Wellness - State, Territories and Pacific Islands					
ARRA - Stimulus - Chronic Disease Nutrition/Headstart Project	93.723	03288702	(273)	-	(273)
			(273)	-	(273)
Total Centers for Disease Control and Prevention			30,736,915	-	3,807,669
F. Office of the Secretary					
Teenage Pregnancy Prevention Program					
Teen Pregnancy Prevention	93.297	2H89HA00008	112,103	-	-
			112,103	-	-
National Bioterrorism Hospital Preparedness Program					
Bioterrorism Hospital Preparedness Program	93.889	U3REP090230-03	2,337,965	-	1,852,188
Bioterrorism Hospital Preparedness Program	93.889	U3REP090230-02	(1,329)	-	(1,329)
HPP and PHEP Cooperative Agreement	93.889	1U90TP000507-01	363,353	-	31,888
			2,699,989	-	1,882,747
Total Office of the Secretary			2,812,092	-	1,882,747
G. Health Resources and Services Administration					
HIV Emergency Relief Project Grants					
Minority Aids Initiative (MAI)	93.914	5H3MHA08490	(9,225)	-	(9,225)
HIV Emergency Relief Project	93.914	H89HA00008-19	(202)	-	(202)
HIV Emergency Relief Project & Minority Aids Initiative Program	93.914	H89HA00008-20	(7,470)	-	(7,470)
HIV Emergency Relief Project & Minority Aids Initiative Program	93.914	H89HA00008-21	9,544,300	-	8,487,950
HIV Emergency Relief Project	93.914	H89HA00008-22	17,302,362	-	14,680,936
			26,829,765	-	23,151,989
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease					
Ryan White Part C Out Patient EIS	93.918	5H76HA00114-19	53,091	-	-
Ryan White Part C Out Patient EIS	93.918	5H76HA00114-20	420,074	-	-
			473,165	-	-
Healthy Start Initiative					
Healthy Start	93.926	5H49MC00103	1,170	-	-
Healthy Start	93.926	5H49MC00103	271,698	-	-
Healthy Start	93.926	5H49MC00103	71,025	-	-
			343,893	-	-

See accompanying notes to schedule of expenditures of federal awards.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2012

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2012 Federal Expenditures	2012 Non-Federal Expenditures	2012 Sub recipient Expenditures
Maternal and Child Health Services Block Grant to the States (passed through Illinois Department of Public Health)					
Dental Sealant 2011	93.994	23480108	\$ 14,570	\$ -	\$ -
Dental Sealant 2012	93.994	33480107A	430	-	-
(passed through Illinois Department of Human Services)					
Maternal and Child Health Services 2009	93.994	L11GL087280	284,395	-	-
Maternal and Child Health Services 2011	93.994	Q11GQ01366	1,400,261	-	34,307
Maternal and Child Health Services 2012	93.994	FCS4301781	1,589,975	-	-
Chicago Family Case Management	93.994	FCSRE01742	862,045	-	-
			<u>4,151,676</u>	<u>-</u>	<u>34,307</u>
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program					
Healthy Families of Illinois 2012	93.505	FCSRE00674	52,446	-	-
			<u>52,446</u>	<u>-</u>	<u>-</u>
Total Health Resources and Services Administration			<u>31,850,945</u>	<u>-</u>	<u>23,186,296</u>
H. Substance Abuse and Mental Health Services Administration					
Block Grants for Prevention and Treatment of Substance Abuse (passed through Illinois Department of Human Services)					
IDASA 2011	93.959	43CQN1111-43	519,488	-	519,488
Substance Abuse Prevention Program for the Deaf 2011	93.959	11GQ00066	26,985	32,213	-
Substance Abuse Prevention Program for the Deaf 2012	93.959	FCSRE00825	100,697	-	-
			<u>647,170</u>	<u>32,213</u>	<u>519,488</u>
Block Grants for Community Mental Health Services (passed through Illinois Department of Human Services)					
Mental Health	93.958	45CQ021111	4,119	-	-
Mental Health	93.958	45CRB00092	7,871	-	-
			<u>11,990</u>	<u>-</u>	<u>-</u>
Substance Abuse and Mental Health Services_ Projects of Regional and National Significance					
Minority Aids Initiative - Targeted Capacity Enhanced (MAI - TCE)	93.243	1U79SM060708	273,959	-	237,226
Minority Aids Initiative - Targeted Capacity Enhanced (MAI - TCE)	93.243	5U79SM060708	2,647	-	-
			<u>276,606</u>	<u>-</u>	<u>237,226</u>
Total Substance Abuse and Mental Health Services Administration			<u>935,766</u>	<u>32,213</u>	<u>756,714</u>
I. National Institutes of Health					
Diabetes, Digestive and Kidney Diseases Extramural Research (passed through The University of Chicago)					
Diabetes Translation Research Program	93.847	FP047431-A	35	-	-
			<u>35</u>	<u>-</u>	<u>-</u>
Total Department of Health and Human Services			<u>236,615,254</u>	<u>17,471,790</u>	<u>159,291,436</u>
XV. Corporation for National and Community Service					
Foster Grandparent/ Senior Companion Cluster					
Foster Grandparent Program (passed through Illinois Department on Aging)					
Foster Grandparent Program 2011	94.011	09SFNIL006	278,201	95,263	-
Foster Grandparent Program 2010	94.011	09SFNIL006	21,938	-	-
Foster Grandparent Program 2012	94.011	12SFNIL004	311,860	-	-
			<u>611,999</u>	<u>95,263</u>	<u>-</u>
Senior Companion Program (passed through Illinois Department on Aging)					
Senior Companion Program 2011	94.016	09SCNIL001	108,404	91,638	-
Senior Companion Program 2012	94.016	12SCNIL001	177,381	-	-
			<u>285,785</u>	<u>91,638</u>	<u>-</u>
Total Foster Grandparent/ Senior Companion Cluster			<u>897,784</u>	<u>186,901</u>	<u>-</u>
Total Corporation for National and Community Service			<u>897,784</u>	<u>186,901</u>	<u>-</u>

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2012

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2012 Federal Expenditures	2012 Non-Federal Expenditures	2012 Sub recipient Expenditures
XVI. Social Security Administration					
Social Security -- Work Incentives Planning and Assistance Program					
Work Incentive Planning & Assist Program	96.008	5WIP06050253	\$ 118,464	\$ -	\$ -
			118,464	-	-
Total Social Security Administration			118,464	-	-
XVII. Department of Homeland Security					
Emergency Management Performance Grant (passed through Illinois Emergency Management Agency)					
Emergency Management Assistance Grant 2012	97.042	2012EMACHGO	373,418	-	-
			373,418	-	-
Assistance to Firefighters Grant					
2010 Assistance to Firefighters FY 11/12	97.044	EM22010F0047	210,435	53,045	-
Assistance to Firefighters FY 2009	97.044	EMW209F08580	169,260	42,307	-
Assistance to Firefighters-Fire Prevention	97.044	EM25010FP013	96,422	69,230	-
			476,117	164,582	-
Emergency Operations Center (passed through Illinois Emergency Management Agency)					
Emergency Operations Center	97.052	10EOCCHGO	636,536	212,179	-
			636,536	212,179	-
Port Security Grant Program					
Port Security Grant Program - 2007	97.056	2007GBT70136	213,338	71,113	-
Port Security Grant - 2007 Supplemental	97.056	2007-GB-T7-K284	370,633	-	-
Port Security Grant Program - 2008	97.056	2008GBT8K012	665,172	-	-
Port Security 2009 NATO	97.056	2009PUT9K046	1,235,569	-	-
			2,484,712	71,113	-
Port Security Grant Program (ARRA)					
ARRA 2009 - Port Security Grant Agreement	97.116	2009PURI0362	1,733,962	-	1,436,902
			1,733,962	-	1,436,902
Homeland Security Grant Program (passed through Illinois Emergency Management Agency)					
Urban Areas Security Initiative and Communications - 2007	97.067	CHICAGO UASI	23,400	-	-
Urban Areas Security Initiative and Communications - 2008	97.067	008CHGOUASI	5,975,016	-	-
Urban Areas Security Initiative and Communications - 2009	97.067	109UASICHIC	22,083,596	-	-
Urban Areas Security Initiative and Communications - 2010	97.067	09UASICHGO	27,553,779	-	(1,436,902)
Urban Areas Security Initiative and Communications - 2012	97.067	11UASICHIC	8,380,537	-	-
Metropolitan Medical Response System - 2008	97.067	08CHOMMRS	4,552	-	-
Metropolitan Medical Response System - 2009	97.067	09MMRSCHI	81,638	-	-
Citizen Corp Grant 2010	97.067	2010CCPCHGO	478	-	-
Citizen Corp Grant 2011	97.067	11CCPCHGO	4,000	-	-
			64,106,996	-	(1,436,902)
Metropolitan Medical Response System (Passed through Illinois Emergency Management Agency)					
Metropolitan Medical Response System FY 2007	97.071	007CHGOMMRS	7,842	-	-
			7,842	-	-
National Explosive Detection Canine Team Program					
National Explosive Detection Canine Team Program - Midway	97.072		149,418	-	-
National Explosive Detection Canine Team Program - O'Hare	97.072		562,098	-	-
National Explosive Detection Canine Team Program - Midway	97.072	HS5S0210HCAN	109,296	-	-
			820,812	-	-
Rail and Transit Security Grant Program (Passed through Chicago Transit Authority)					
Transit Security Grant Program FY 2007	97.075	07SVPCTCP2	1,360,801	527,974	-
NATO Transit Security	97.075	07TRCTA	260,974	-	-
Transit Security Grant Program FY 2008	97.075	08CTACPD	5,369,042	-	-
Transit Security Grant Program FY 2009	97.075	2009-RA-T9-K016	2,892,391	-	-
			9,883,208	527,974	-
Buffer Zone Protection Plan (BZPP) (passed through Illinois Emergency Management Agency)					
2008 Buffer Zone Protection Grant	97.078	08BZPP	589,767	-	-
2009 Buffer Zone Protection Program Grant	97.078	09BZFINANC	1,614,324	-	-
2010 Buffer Zone Protection Program CPD	97.078	VARIOUS	146,615	-	-
2010 Metropolitan Medical Response System	97.078	10CHGOMMRS	7,195	-	-
			2,357,901	-	-

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2012

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2012 Federal Expenditures	2012 Non-Federal Expenditures	2012 Sub recipient Expenditures
Airport Checked Baggage Screening Program TSA/EDS - O'Hare 2006	97.100		\$ 11,086,103 11,086,103	\$ - -	\$ - -
Regional Catastrophic Preparedness Grant Program (passed through Illinois Emergency Management Agency)					
Regional Catastrophic Preparedness Grant Program	97.111	09CHIRCPGP	932,341	118,210	-
Regional Catastrophic Preparedness Grant Program	97.111	08CHIRCPGP	2,043,120	681,039	-
			2,975,461	799,249	-
Rail and Transit Security Grant Program (ARRA) (Passed through Chicago Transit Authority)					
ARRA Rail and Transit Security Grant	97.113	2009-RA-R1-0093	1,455,488 1,455,488	- -	- -
Assistance to Firefighters Grant (ARRA) ARRA Fire Station Construction	97.115	EMW2009FC052	2,131,521 2,131,521	- -	- -
Advanced Surveillance Program (ASP) Closed-Circuit TV Cameras - O'Hare	97.118		239,361 239,361	- -	- -
National Special Security Event 2012 National Security Special Events	97.126	EMW2012GR000	7,500,000 7,500,000	- -	- -
Total Department of Homeland Security			108,269,438	1,775,097	-
		TOTALS	\$ 852,265,385	\$ 102,272,665	\$ 242,175,314

CITY OF CHICAGO

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Year Ended December 31, 2012

NOTE 1 – REPORTING ENTITY

The City of Chicago (the “City”) is a governmental entity established by laws of the State of Illinois and has the powers of a body corporate, as defined in the statutes. All significant operations of the City are included in the scope of the Office of Management and Budget (“OMB”) Circular A-133 audit (the “Single Audit”). The U.S. Department of Health and Human Services (“HHS”) has been designated as the City’s cognizant agency for the Single Audit. The reporting entity for the City is based upon criteria established by the Governmental Accounting Standards Board.

Programs Subject to Single Audit – A Schedule of Expenditures of Federal Awards (“SEFA”) is presented for each federal program and a summary of expenditures by federal agency is as follows:

U.S. Department of Agriculture	\$ 5,679,409
U.S. Department of Commerce	7,293,304
U.S. Department of Housing and Urban Development	153,475,683
U.S. Department of the Interior	62,037
U.S. Department of Justice	14,735,284
U.S. Department of Labor	17,941,079
U.S. Department of Transportation	290,705,347
U.S. National Endowment for the Arts	20,000
U.S. National Endowment for the Humanities	(98)
U.S. Institute of Museum and Library Services	490,262
U.S. Department of Veterans Affairs	109,060
U.S. Environmental Protection Agency	7,757,555
U.S. Department of Energy	8,095,523
U.S. Department of Health and Human Services	236,615,254
U.S. Corporation for National and Community Services	897,784
U.S. Social Security Administration	118,464
U.S. Department of Homeland Security	<u>108,269,438</u>
Total Expenditures of Federal Awards	<u>\$ 852,265,385</u>

Passenger Facility Charges collected and expended, as prescribed by Sections 9110 and 9111 of the Aviation Safety and Capacity Expansion Act of 1990 issued by the Federal Aviation Administration of the United States Department of Transportation, are not included in this Single Audit report and are audited separately.

NOTE 2 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the “schedule”) includes the federal grant activity of the City of Chicago under programs of the federal government for the year ended December 31, 2012. The information in this schedule is presented in accordance with the requirements of the Single Audit. The schedule presents only a selected portion of the operations of the City of Chicago and accordingly, it is not intended to and does not present the financial position, changes in net position or cash flows of the City of Chicago.

CITY OF CHICAGO

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Year Ended December 31, 2012

NOTE 3 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule are reported on the accrual or modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

The underlying accounting records for some grant programs are maintained on the modified accrual basis of accounting. Under the modified accrual basis, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the liability is incurred. The accounting records for other grant programs are maintained on the accrual basis, i.e., when the revenue has been earned and the liability is incurred.

Certain financial awards were received by the City in the form of noncash awards. These noncash awards are discussed in Note 4. The schedule of expenditures of federal awards includes a column titled Non-Federal Expenditures. Amounts reported in this column include the City's required match for federal programs.

The City has a cost allocation plan for allocation of common and indirect costs related to grant programs. The amounts allocated to 2012 grant programs are based primarily on 2011 budgeted amounts. Variances between actual costs and budgeted amounts are adjusted on a prospective basis. A copy of the cost allocation plan is kept on file at the City. Individual City departments' indirect cost rates for 2012 have been prepared on a consistent basis, certified by responsible City officials, and retained in City files for use in charging federal and other programs in accordance with OMB Circular A-87.

Federal/State Commingled Funds – The City of Chicago receives various federal awards that are passed through the State of Illinois. Many of these contracts contain a blend of state and federal awards. To the extent practical, the federal funding has been segregated from the state funding based on information provided by the state agencies. In some instances, individual state contracts contain multiple federal CFDA numbers, and the City has segregated the federal dollars associated with each contract award based on information received by the pass-through state agency. Due to the timing differences between the pass through agency fiscal year end and the City's reporting period, allocation differences may result.

The state contract for the child care program (federal cluster 93.575/93.596), passed through IDHS, has been considered a Type A cluster for audit testing purposes each year. The final allocation of federal expenditures varies depending on the most recent available information provided by IDHS and may be reported under both CFDA numbers or just one of the individual CFDA numbers.

NOTE 4 – NONCASH AWARDS

Certain federal financial assistance programs do not involve cash awards to the City. These programs include providing the City with vaccines, personnel, travel, vouchers, and asset forfeitures. Such noncash awards applicable to the year ended December 31, 2012, are as follows:

U.S. Department of Health and Human Services;
CFDA No. 93.268: Vaccines valued at \$48,602,130 and personnel valued at \$282,290
CFDA No. 93.977: Personnel valued at \$891,900

CITY OF CHICAGO

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Year Ended December 31, 2012

NOTE 4 – NONCASH AWARDS (cont.)

U.S. Department of Agriculture;

CFDA No. 10.557: The Illinois Department of Public Health provides vouchers to WIC program participants for the purchase of nutritional commodities: Fiscal year 2012 vouchers totaled \$6,425,926.

U.S. Department of Justice;

CFDA No. 16.922: The Department of Justice Asset Forfeiture Program distributed equitable shares from asset forfeitures to the City of Chicago Police Department during 2012 in the amount of \$2,617,589 to fund programs and activities aimed at disrupting criminal enterprises and enhancing forfeiture capabilities.

U.S. Department of the Treasury;

CFDA No. 21.unknown: The Treasury Executive Office for Asset Forfeiture (TEOAF) through the Treasury Forfeiture Fund (TFF) provided equitable shares from asset forfeitures to fund programs and activities aimed at disrupting criminal enterprises and enhancing forfeiture capabilities during 2012 in the amount of \$112,151.

The City of Chicago had no non-cash federally-funded insurance in effect during 2012.

NOTE 5 – LOAN GUARANTEES

Certain federal financial assistance programs involve loans to the City for which the federal granting agency guarantees. Such loan programs applicable to the year ended December 31, 2012, are as follows:

U.S. Department of Housing and Urban Development–Loan Guarantees;

CFDA No. 14.221: Balance of loans is: \$982,613. Section 119 of the Housing and Community Development Act of 1974 established the Urban Development Action Grant Program (UDAG). This program was created to assist cities and urban counties experiencing severe economic stress. Grants were made to local governments who used the funds to make loans to private developers for commercial, residential, or industrial projects in order to stimulate economic development necessary for local economic recovery. The federal program no longer exists; however, revenue from repayment of the UDAG loans can currently be used to fund CDBG-eligible activities, including economic development loans. At December 31, 2012, the outstanding balance of the loans made by the City totals \$982,613.

U.S. Department of Housing and Urban Development–Section 108 Loans;

CFDA No. 14.248: Balance of loans at December 31, 2012 for which the federal government is at risk: \$26,485,000.

<u>Note Amount</u>	<u>Note Number</u>	<u>Note Date</u>	<u>Loan Balance</u>
\$10,885,000	B-96-MC-17-0006	6/12/2008	\$ 6,685,000
\$ 6,835,000	B-98-MC-17-0006	6/12/2008	\$ 4,800,000
\$15,000,000	B-10-MC-17-0006	11/17/2011	\$15,000,000

CITY OF CHICAGO

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Year Ended December 31, 2012

NOTE 6 – PRIOR PERIOD FEDERAL EXPENDITURES

As referenced in Note 3, the City of Chicago is the recipient of various grant programs funded by the U.S. Department of Health and Human Services and passed through the Illinois Department of Human Services (IDHS). In accounting for the federal and non-federal expenditure allocations related to this funding, estimates are made based on confirmations of federal funds received from the pass through agency.

In the FY2011 SEFA, expenditures for \$104,434 reported under CFDA 93.558 for the IDHS pass through Title XX Block Grant program funding were subsequently determined to be non-federal expenditures. Expenditures of \$22,718 related to the IDHS pass through funded Mental Health program and reported as non-federal should have been allocated as federal expenditures and reported under CFDA 93.958. Conversely, federal pass through expenditures were overstated in CFDA 10.557 for the All Our Kids program and 93.566 for the Refugee Resettlement program by \$27,432 and \$66,094, respectively.

For FY 2012 the City continues to report federal/state blended amounts in the SEFA based on confirmations received from the IDHS pass through agency. Due to the variance between the pass through agency reporting period and the City's reporting period, reconciliation of estimates may result. The 2012 SEFA includes Child Care program federal expenditures of \$1,035,112 allocated under CFDA 93.575 and \$6,363,539 allocated under CFDA 93.596 as confirmed by the pass through agency, IDHS, for the funding period July 1, 2011 through June 30, 2012. Final confirmation from the pass through agency of 93.575/93.596 federal expenditures for the remainder of calendar year 2012 is not expected prior to submission of the 2012 SEFA and will be noted in the City of Chicago 2013 Single Audit Report.

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND
REPORT ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY OMB CIRCULAR A-133

Independent Auditors' Report

To the Honorable Rahm Emanuel, Mayor,
and the Members of the City Council
City of Chicago
Chicago, Illinois

Report on Compliance for Each Major Federal Program

We have audited the City of Chicago, Illinois' compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the City of Chicago's major federal programs for the year ended December 31, 2012. The City of Chicago's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the City of Chicago's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City of Chicago's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the City of Chicago's compliance.

Opinion on Each Major Federal Program

In our opinion, the City of Chicago complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2012.

To the Honorable Rahm Emanuel, Mayor,
and the Members of the City Council
City of Chicago

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 2012-5, 2012-6, 2012-7, 2012-8, 2012-9, 2012-10, 2012-11, 2012-12, 2012-13, 2012-14, 2012-15, and 2012-16. Our opinion on each major federal program is not modified with respect to these matters.

City of Chicago's Response to Findings

The City of Chicago's response to the noncompliance findings identified in our audit is described in the accompanying corrective action plan. The City of Chicago's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of the City of Chicago is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City of Chicago's internal control over compliance with the types of requirements that could have a direct and material effect on a major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City of Chicago's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items 2012-4, 2012-5, 2012-6, 2012-8, 2012-9, 2012-10, 2012-11, 2012-12, 2012-13, 2012-14, 2012-15, and 2012-16 that we consider to be significant deficiencies.

City of Chicago's Response to Findings

The City of Chicago's response to the internal control over compliance findings identified in our audit is described in the accompanying corrective action plan. The City of Chicago's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

To the Honorable Rahm Emanuel, Mayor,
and the Members of the City Council
City of Chicago

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Baker Tilly Virchow Krause, LLP

Chicago, Illinois
July 26, 2013

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2012

SECTION I – SUMMARY OF AUDITORS’ RESULTS

FINANCIAL STATEMENTS (Information obtained from separate report audited by other auditors)

Type of auditors’ report issued: *unmodified*

Internal control over financial reporting:

- > Material weakness(es) identified? yes X no
- > Significant deficiencies identified? X yes none reported

Noncompliance material to basic financial statements noted? yes X no

FEDERAL AWARDS

Internal control over major programs:

- > Material weakness(es) identified? yes X no
- > Significant deficiencies identified? X yes none reported

Type of auditor’s report issued on compliance for major programs: *unmodified*

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? X yes no

Auditee qualified as low-risk auditee? yes X no

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children
11.557	ARRA – Broadband Technology Opportunities Program
14.218	CDBG Entitlement Grants Cluster – Community Development Block Grants/Entitlement Grants
14.231	Emergency Solutions Grant Program
14.238	Shelter Plus Care
14.241	Housing Opportunities for Persons with AIDS
14.248	Community Development Block Grants – Section 108 Loan Guarantees
14.253	CDBG Entitlement Grants Cluster – ARRA – Community Development Block Grant ARRA Entitlement Grants
14.256	ARRA – Neighborhood Stabilization Program
14.257	ARRA – Homelessness Prevention and Rapid Re-Housing Program
16.710	Public Safety Partnership and Community Policing Grants
16.710	ARRA – Public Safety Partnership and Community Policing Grants
16.738	JAG Program Cluster – Edward Byrne Memorial Justice Assistance Grant Program

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2012

SECTION III – FEDERAL FINDINGS AND QUESTIONED COSTS

Finding 2012-4

CFDA No.	Not applicable
Federal Agency	Not applicable
Pass Through Agency	Not applicable
City Department	Chicago Department of Finance

Repeat of prior year finding 2011-13

Criteria: Sufficient internal controls should be in place and operating effectively to ensure transactions are recorded in the proper accounting period. The Schedule of Expenditures of Federal Awards (SEFA) should include only federal expenditures related to the City's fiscal year ended December 31, 2012.

Condition/Context: During our audit of major programs, we identified federal expenditures that were recorded in the current fiscal year, but were incurred in a different fiscal year. In other instances, federal expenditures were incurred during the current fiscal year, but were recorded in a different fiscal year. Cutoff errors were accumulated across all major programs and cross-cut testing. The total of all cutoff errors identified was not material to the SEFA.

Effect: The SEFA may not properly reflect federal award expenditures for the City's year ended December 31, 2012.

Questioned Costs: None noted

Cause: The cause is unknown.

Recommendation: The City should review the internal controls over the year end cutoff and reporting process to ensure that expenditures are reported in the proper accounting period.

Views of Responsible Officials: See Corrective Action Plan.

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2012

SECTION III – FEDERAL FINDINGS AND QUESTIONED COSTS (cont.)

Finding 2012-5

CFDA No.	14.218 Community Development Block Grants/Entitlement Grants
Federal Agency	U.S. Department of Housing and Urban Development
Pass Through Agency	Not applicable
City Department	Chicago Department of Housing and Economic Development

Criteria: According to part 24 CFR Section 85.40(a), grantees are responsible for managing the day-to-day operations of grant and subgrant supported activities. Grantees must monitor grant and subgrant supported activities to assure compliance with applicable Federal requirements and that performance goals are being achieved. Grantee monitoring must cover each program, function or activity.

Condition/Context: The Department's "Delegate Agency Fiscal Monitoring and Audit Policy" dictates that an annual assessment of each subrecipient's risk category will be performed and subrecipients categorized as either high or medium risk will have a fiscal monitoring site visit performed each year. Subrecipients considered low risk that continue to participate in the delegate agency program will have a fiscal monitoring site visit performed, at least, once every three years. During our audit, we noted the following:

- > The Department's standardized checklist used to document the fiscal monitoring results of one subrecipient was not maintained. The Department considers that subrecipient to be low risk and not requiring a fiscal monitoring site visit each year. We were unable to obtain documentation of the annual risk assessment performed and conclusions reached for the Department's subrecipients to properly determine if a fiscal monitoring site visit was necessary for this subrecipient.

We tested during-the-award monitoring for 40 subrecipients of CDBG and CDBG-R funds across relevant City departments. Eleven of those subrecipients received CDBG and CDBG-R funds from the Department of Housing and Economic Development.

Effect: Failure to maintain documentation of the Department's fiscal monitoring plan for each subrecipient and site visit results, if necessary, increases the likelihood of noncompliance with program requirements.

Questioned Costs: None noted

Cause: The cause is unknown.

Recommendation: The Department should maintain documentation of the annual risk assessment and resulting monitoring plan for each subrecipient. If a fiscal monitoring site visit is considered necessary based on the assessment the standardized checklist used to document the results of the visit should also be maintained.

Views of Responsible Officials: See Corrective Action Plan.

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2012

SECTION III – FEDERAL FINDINGS AND QUESTIONED COSTS (cont.)

Finding 2012-6

CFDA No.	93.994 Maternal and Child Health Services Block Grant to the States
Federal Agency	U.S. Department of Health and Human Services
Pass Through Agency	Illinois Department of Human Services
City Department	Chicago Department of Public Health

Criteria: The grant agreement with the Illinois Department of Human Services requires performance reporting to be filed on a quarterly basis outlining specific programmatic results of the MCH program. The reports submitted should include information that can be agreed to supporting documentation.

Condition/Context: The Department personnel were unable to provide two quarterly reports, as well as supporting documentation that agreed to the performance reports submitted for the two quarters selected for testing.

Effect: The quarterly performance reports that were submitted may contain errors.

Questioned Costs: None noted

Cause: The Department failed to maintain the programmatic reports.

Recommendation: We recommend that the Department ensure that supporting schedules are retained with the quarterly reports submitted to the State to substantiate the amounts reported.

Views of Responsible Officials: See Corrective Action Plan.

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2012

SECTION III – FEDERAL FINDINGS AND QUESTIONED COSTS (cont.)

Finding 2012-7

CFDA No.	10.557 Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
Federal Agency	U.S. Department of Agriculture
Pass-through Agencies	Illinois Department of Human Services
City Department	Chicago Department of Public Health

Criteria: Individuals served under the WIC program must meet the eligibility requirement of having a nutritional risk. One of the nutritional risk factors is anemia; and as such, hematological tests for anemia must be performed. A hematological test for anemia must be reported or documented at certification if the applicant has no nutritional risk factor other than anemia. Other certified applicants with qualifying nutritional risks other than anemia must be tested for anemia within ninety days of certification.

Condition/Context: The Department did not have documentation showing that the hemoglobin test was administered as required for one patient.

Effect: The required hematological test may not have been performed and the applicant may not be eligible for program services.

Questioned Costs: Unable to be determined

Cause: The documentation filing differs by WIC site, and in this case, it appears the documentation was misplaced.

Recommendation: The Department should have systems in place to ensure that hematological tests are performed as required and documented. The Department may consider providing additional training to staff to ensure hematological tests are ordered if required.

Views of Responsible Officials: See Corrective Action Plan.

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2012

SECTION III – FEDERAL FINDINGS AND QUESTIONED COSTS (cont.)

Finding 2012-8

CFDA No.	93.914 HIV Emergency Relief Project Grants
Federal Agency	U.S. Department of Health and Human Services
Pass-through Agency	Not applicable
City Department	Chicago Department of Public Health

Criteria: The City is required, under the terms of the grant agreement for the HIV Emergency Relief grant, to maintain a specific level of expenditures for women, infants, children and youths (WICY). The minimum set-aside amounts and percentages for each eligible metropolitan area/transition grant area is determined separately for each priority population and may not be less than the percentage ratio of each population to the total number of persons estimated to be living with AIDS within the area.

Condition: We noted during our testing that not all the delegate agencies (subrecipients), who expend funding related to WICY, were included in the population used for the calculation of level of effort. As a result, the City did not meet the required percentage of expenditures related to both the women and youth populations.

Effect: The City is not in compliance with the terms of the grant agreement and information submitted to the federal agency was incorrect.

Questioned Costs: The City was below the required expenditure levels for the woman and youth populations by \$175,746 and \$649,224, respectively.

Cause: We noted during our testing that some delegate agencies who receive funding for WICY were excluded from the calculations made by the Department to support this level of effort requirement.

Recommendation: We recommend that the Department ensure that all delegate agencies receiving funding for the WICY populations are included in the related WICY level of effort calculations. Supervisory review of these calculations should include additional procedures to ensure that all program expenditures are considered.

Views of Responsible Officials: See Corrective Action Plan.

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2012

SECTION III – FEDERAL FINDINGS AND QUESTIONED COSTS (cont.)

Finding 2012-9

CFDA Nos. 93.889 National Bioterrorism Hospital Preparation Program
93.914 HIV Emergency Relief Project Grants
93.940 HIV Prevention Activities
14.241 Housing Opportunities for Persons with AIDS (HOPWA)

Federal Agencies U.S. Department of Health and Human Services
U.S. Department of Housing and Urban Development

Pass-through Agency Not applicable

City Department Chicago Department of Public Health

Criteria: According to both the Federal Funding Accountability and Transparency Act (FFATA) and the terms of the grant agreements, the City is required to report any first-tier subawards to the federal government. Any applicable original obligations and amendments must be reported no later than the last day of the following month in which the subaward was made or modified.

Condition/Context: The Department did not report to the federal government payments made to subawardees within the required timeframes for the federal programs listed above.

Effect: The City is not in compliance with the reporting guidelines required by FFATA and the related grant agreements.

Questioned Costs: None noted

Cause: The Department has not yet fully implemented the requirements of the Transparency Act.

Recommendation: We recommend that the Department ensure that reporting under FFATA is completed in a timely manner, and that the Department maintain documentation that the applicable timeframes were met.

Views of Responsible Officials: See Corrective Action Plan.

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2012

SECTION III – FEDERAL FINDINGS AND QUESTIONED COSTS (cont.)

Finding 2012-10

CFDA Nos.	93.069 Public Health Emergency Preparedness 93.977 Preventive Health Services – Sexually Transmitted Diseases Control Grants 93.268 Immunization Cooperative Agreements
Federal Agency	U.S. Department of Health and Human Services
Pass-through Agency	Not applicable
City Department	Chicago Department of Public Health

Criteria: Payroll charges to a grant must be supported by the documentation required by OMB Circular A-87. When employees work on one sole federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications must be prepared at least semi-annually and must be signed by the employee or supervisory official having first-hand knowledge of the work performed by employees. When employees work on multiple activities or cost objectives, a distribution of their salaries or wages will be supported by personnel activity reports or equivalent documentation. This activity must reflect an after-the-fact distribution, must account for the total activity for each employee, must be prepared at least monthly and coincide with one or more pay periods, and must be signed by the employee.

Condition/Context: During our payroll testing for these programs, BT noted six instances where the employees were charged 100% to a grant but their salary certifications were inconsistent with that determination. Additionally, there were another six employees selected for testing that worked in multiple programs but did not have personnel activity reports or equivalent documentation to support the distribution.

Effect: The Department is at risk of incorrectly charging employees' salaries to the grant.

Questioned Costs: The excess payroll costs charged to the Public Health Emergency Preparedness program were \$1,221.

Cause: The Department failed to identify the differences in the certification forms and wages actually charged.

Recommendation: We understand the City, and specifically the Chicago Department of Public Health (CDPH), is developing a time and effort reporting system which CDPH plans to implement in order to have employees charge their time across multiple grants and meet the applicable A-87 requirements. Until implemented, the Department should continue to monitor employees' time allocations and maintain documentation required by OMB Circular A-87.

Views of Responsible Officials: See Corrective Action Plan.

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2012

SECTION III – FEDERAL FINDINGS AND QUESTIONED COSTS (cont.)

Finding 2012-11

CFDA No.	10.557 Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
Federal Agency	U.S. Department of Agriculture
Pass-through Agency	Illinois Department of Human Services
City Department	Chicago Department of Public Health

Criteria: Federal program requirements state that obligations should occur within the period of availability for the grants and activities should be allowable according to the program requirements.

Condition/Context: During expenditure testing, we noted that of the forty expenditures selected for testing, one of the expenditures was improperly charged to the grant. Specifically, we noted the expenditure was for fringe benefits for the period of July 1, 2010 through June 30, 2011.

Effect: The City is at risk of incorrectly charging fringe benefits to the grant.

Questioned Costs: We identified \$17,939 in expenditures charged to the grant outside the period of availability.

Cause: The cause is unknown.

Recommendation: We recommend the department incorporate additional review procedures to ensure that fringe benefits charged to the grant are for eligible employees during the period of availability.

Views of Responsible Officials: See Corrective Action Plan.

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2012

SECTION III – FEDERAL FINDINGS AND QUESTIONED COSTS (cont.)

Finding 2012-12

CFDA No.	14.218 Community Development Block Grants/Entitlement Grants
Federal Agency	U.S. Department of Housing and Urban Development
Pass-through Agency	Not applicable
City Department	Chicago Office of Budget and Management

Criteria: Payroll charges to a grant must be supported by the documentation required by OMB Circular A-87. When employees work on one sole federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications must be prepared at least semi-annually and must be signed by the employee or supervisory official having first-hand knowledge of the work performed by employees. When employees work on multiple activities or cost objectives, a distribution of their salaries or wages will be supported by personnel activity reports or equivalent documentation. This activity must reflect an after-the-fact distribution, must account for the total activity for each employee, must be prepared at least monthly and coincide with one or more pay periods, and must be signed by the employee.

Condition/Context: Salaries were selected from various departments across the City that administer the CDBG program. For one employee selected for testing from the Office of Budget and Management, there was no salary certification form or other documentation supporting the salary charged to the grant as required by OMB Circular A-87.

Effect: The salaries charged to the grant may not be appropriate or allowable.

Questioned Costs: Unable to be determined

Cause: The Department did not maintain documentation as required by Circular OMB A-87 for employees working on the grant.

Recommendation: We understand the City is developing a time and effort reporting system to help overall compliance with OMB Circular A-87 requirements. Until implemented, all affected departments should ensure that appropriate documentation is maintained for any salaries charged to federal grants.

Views of Responsible Officials: See Corrective Action Plan.

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2012

SECTION III – FEDERAL FINDINGS AND QUESTIONED COSTS (cont.)

Finding 2012-13

CFDA No. 97.100 Airport Checked Baggage Screening Program

Federal Agency U.S. Department of Homeland Security

Pass-through Agency Not applicable

City Department Chicago Department of Aviation

Criteria: According to 40 USC 3141-3144, 3146, and 3147, all laborers and mechanics employed by contractors or subcontractors to work on construction contracts in excess of \$2,000 financed by federal assistance funds must be paid wages not less than those established for the locality of the project (prevailing wage rates) by the U.S. Department of Labor.

Condition/Context: The City has delegated contracting responsibilities, including monitoring of Davis-Bacon compliance, to the airlines responsible for the terminal where the security equipment has been installed. As the recipient of the grant funding, the City is responsible for ensuring the airlines are performing the responsibilities delegated to them. In 2012, neither the airlines nor the City were monitoring contractor compliance with prevailing wage rates under the Davis-Bacon Act.

Effect: Contractors may not be paying their employees prevailing wage rates as required under the Davis-Bacon Act.

Questioned Costs: Unable to be determined

Cause: The cause is unknown.

Recommendation: We recommend the City and the responsible airlines determine the most appropriate method to ensure that contractors are paying prevailing wage rates for the projects financed under this program. If responsibility to review contractors' payroll reports resides with the airlines, the City should implement monitoring procedures to ensure the airlines are fulfilling their contractual obligations.

Views of Responsible Officials: See Corrective Action Plan.

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2012

SECTION III – FEDERAL FINDINGS AND QUESTIONED COSTS (cont.)

Finding 2012-14

CFDA Nos. 14.231 Emergency Solutions Grant Program
14.257 Homelessness Prevention and Rapid Re-Housing Program (ARRA)
14.238 Shelter Plus Care

Federal Agency U.S. Department of Housing and Urban Development

Pass-through Agency Not Applicable

City Department Chicago Department of Family and Support Services

Criteria: The A-102 Common Rule requires grantees maintain documentation that supports expenditures charged to grant programs. That documentation must agree to the amount claimed under the grant.

Condition/Context: We noted three instances in which the supporting voucher documentation provided by delegate agencies (subrecipients) was not mathematically accurate when compared to the amount of the voucher payment.

Effect: Agencies could receive more or less than their actual expenditures.

Questioned Costs: None noted. In two instances the supporting documentation was greater than the delegate agency payment. In one instance the supporting documentation was less than the delegate agency payment, but the projected error was less than the OMB Circular A-133 reporting threshold.

Cause: The cause is unknown.

Recommendation: The City should ensure that the supporting documentation agrees to the amount on the contract voucher form. This can be achieved by proper review of the supporting documentation provided by the agencies.

Views of Responsible Officials: See Corrective Action Plan.

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2012

SECTION III – FEDERAL FINDINGS AND QUESTIONED COSTS (cont.)

Finding 2012-15

CFDA Nos. 17.258 WIA Cluster – WIA Adult Program (including ARRA)
17.259 WIA Cluster – WIA Youth Activities (including ARRA)
17.278 WIA Cluster – WIA Dislocated Worker Formula Grants (including ARRA)

Federal Agency U.S. Department of Labor

Pass-through Agency Illinois Department of Commerce and Economic Opportunity

City Department Chicago Department of Family and Support Services

Criteria: Federal regulations [45 CFR 92.40(a)] stipulate that grantees are responsible for managing the day-to-day operations of grant and sub-grant supported activities to assure compliance with applicable federal requirements and that performance goals are being achieved. Grantee monitoring must cover each program, function, or activity.

Condition/Context: Program monitoring reviews for six out of the ten selected subrecipients were not conducted as required.

Effect: Failure to adequately monitor program subgrantees increases the likelihood of noncompliance with program requirements.

Questioned Costs: None noted

Cause: The workforce development programs transitioned from being administered by the City of Chicago to a private partnership effective July 1, 2012. As a result, the lapse in monitoring included the six month period for the first half of 2012.

Recommendation: We recommend that the Department follow its policy of monitoring its subrecipients to provide reasonable assurance they are complying with the regulations and provisions applicable to the program.

Views of Responsible Officials: See Corrective Action Plan.

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2012

SECTION III – FEDERAL FINDINGS AND QUESTIONED COSTS (cont.)

Finding 2012-16

CFDA No.	97.126 National Security Special Event
Federal Agency	U.S. Department of Homeland Security
Pass-through Agency	Illinois Emergency Management Agency
City Department	Chicago Office of Emergency Management and Communication

Criteria: Awardees are responsible for providing performance reports to satisfy the programmatic reporting requirement. The SF-PPR form is used to report program performance and is due within 30 days after the end of the reporting period and should reflect the progress towards implementing plans described in the grant application.

Condition/Context: We noted that the Office of Emergency Management and Communication (OEMC) did not complete or submit the required performance report at the end of the reporting period.

Effect: OEMC's lack of filing the report resulted in program noncompliance.

Questioned Costs: None noted

Cause: Department staff were not aware the report needed to be filed.

Recommendation: The City should adequately review all grant agreements to ensure that all compliance requirements are identified and executed proper and timely.

Views of Responsible Officials: See Corrective Action Plan.

**CITY OF CHICAGO, ILLINOIS
CORRECTIVE ACTION PLAN
YEAR ENDED DECEMBER 31, 2012**



DEPARTMENT OF FINANCE
CITY OF CHICAGO

CORRECTIVE ACTION PLAN
Year Ended December 31, 2012

See the views of responsible officials for findings 2012-1, 2012-2, and 2012-3 in the separate bound report titled "Basic Financial Statements as of and for the Year Ended December 31, 2012, Independent Auditors' Report, and Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based Upon an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* for the Year Ended December 31, 2012."

FINDING 2012-4

The City is working with vendors and departments to ensure that invoices are received and paid on a timely basis. This would ensure that expenditures are recorded in the period that they are incurred in order to increase its compliance with GAAP. 100% compliance remains a goal for the City, in addition to providing additional training for departmental finance officers and stricter enforcement of cut-off policies and procedures Citywide. Training is scheduled for completion by the 2013 year audit with full implementation of enhanced cut off policies and procedures anticipated by the 2014 audit year.

FINDING 2012-5

The Department of Housing and Economic Development (HED) through its fiscal monitoring staff will maintain the necessary documentation of the annual risk assessment and resulting plan for each subrecipient. If a fiscal monitoring site visit is deemed necessary based on the assessment, the standardized checklist used to document the results of the visit will also be maintained.

The Director of Finance in charge of the fiscal monitoring staff will insure that the above-mentioned process is followed on a consistent basis in the future.

FINDING 2012-6

The Women and Children's Health Division has a standard process in place to ensure reports are completed and submitted to the State, as appropriate. This process includes the completion of site-specific Quarterly Unduplicated Client Reports. Upon completion of the site specific reports, each supervisor submits the completed report to the Assistant Director for Public Health Nursing who then aggregates the data and information from all site-specific reports into one departmental report, which is submitted to the State.

For FY 2012, this standard process was not followed for the final three quarters of the year. CDPH is able to verify that the site-specific reports were completed, but either the aggregate reports were not completed or were simply unable to be located by the responsible party. This is a departure from the standard procedure. Moving forward, CDPH will require the aggregate report to be submitted to both the Assistant Commissioner for Women and Children's Health, as well as the Deputy Commissioner prior to submission to the State. This will ensure additional control steps are in place to confirm accurate reporting and timely completion of reports. CDPH will also centralize the storage of these reports after submission to the State, which will further ensure that reports are easily accessible when requested.

CITY OF CHICAGO

CORRECTIVE ACTION PLAN Year Ended December 31, 2012

FINDING 2012-7

The Special Supplemental Nutrition Program for Women, Infants and Children (WIC) has a standard process in place for documenting the absence of the hematological test. The process includes the documentation of such findings in the case notes report in the Cornerstone data collection system.

As a consequence of this finding, targeted training of the WIC staff will occur to improve the data recording. This training will define the scope of documentation by providing detailed guidance and a template that will ensure that the staff is consistently capturing all relevant data. Furthermore, the Director of Nutrition or her designee will conduct a quarterly audit of a random sampling of charts to ensure that this documentation is completed.

FINDING 2012-8

It was noted that the WICY (Women, Infants, Children and Youth) table that is used to report the amounts expended for the WICY population in the Ryan White Program did not include all the delegate agencies contracted to provide services in the Chicago EMA. Upon investigation, it was found that the template provided by HRSA was "locked" and additional lines to allow for all agencies to be listed could not be added. The Department has reached out to the HRSA Project Officer for guidance on this issue. The HRSA Project Officer could not provide guidance on how to open up the spreadsheet for the current program year's report due on July 28th. He did however note that there is no need for the Chicago EMA to re-submit the previous program years' WICY table to more accurately reflect the expenditures for the WICY population.

To ensure accurate reporting of the Chicago EMA on the most recently ended program year's report, the Ryan White Program Director has re-created the WICY table template to allow for the inclusion of all delegate agencies contracted to provide services in the Chicago EMA. This will provide a more accurate depiction of the services provided to the WICY population and ensure compliance with the percentages required.

FINDING 2012-9

Staff from the Grant Development Unit and the Contracts Units will meet on the 15th day of each month to review which grants are in the FSRS.gov work queue. If a grant is missing, the Grant Development Unit will alert the funding agency. For grants that are in the work queue, the Contracts Unit will determine if any sub-awardee agreements have been fully executed within the previous month. If sub-awardee agreements have been fully executed, the required data will be collected and entered before the end of the month with the Contracts Unit entering the required data into FSRS.gov and the Grant Development Unit reviewing the report before it is submitted.

In addition, the Contracts Unit will utilize the email alert feature in eSmart, the City's delegate agency contracting system, to send an alert to the Contract Unit staff member in charge of maintaining the FFATA reports, notifying that individual via an automatically generated email that the Comptroller's Office has approved a sub-agency award agreement. This will signal the beginning of the 30-day data input countdown. This date, the date that each sub-awardee agreement is fully executed, and the date that the FFATA report is created and submitted are new fields that will be added to the spreadsheet that is used to input data into FSRS.gov.

CITY OF CHICAGO

CORRECTIVE ACTION PLAN Year Ended December 31, 2012

FINDING 2012-10

CDPH is developing a Personnel Cost Allocation Plan as part of the 2014 budget process. A master spreadsheet of all staff salary allocations based on effort will be maintained by the Deputy of Administration. Any requested labor redistribution will require the completion of forms signed by the Program Director, Deputy of the Bureau/Office, and when appropriate, supporting documentation from the funding agency indicating authorization. The Finance Unit will utilize the Personnel Cost Allocation Plan to ensure that payroll is being charged appropriately across funding sources. The Plan will also be shared with the Grants Unit for reference. When new grants are awarded and changes are made to existing allocations, Grants will notify the Deputy of Administration to update the allocation and subsequently share with Finance for payroll purposes. Additionally, the Department is working on a daily time/effort reporting system with support from the Department of Innovation and Technology to meet the applicable A-87 requirements as it relates to supporting salary allocations.

FINDING 2012-11

The Department of Finance-Grant Project and Accounting Division has a process in place to review and ensure that the correct accounting period is identified when charging fringe benefits to a grant and management has recently provided reminder memorandum to staff and managers to reinforce adherence to these procedures.

The Director of Accounting in charge of fiscal approvals will ensure that staff reviews and confirms that the correct period of availability is used when charging fringe benefits to a grant.

FINDING 2012-12

The Office of Budget and Management (OBM) is aware of the OMB A-87 circular requirements and does follow the City's current policy in place for A-87 certification. However, due to an unanticipated change in personnel the collection of A-87 certifications for the second half of 2012 were not filed in a timely matter. OBM's Grants Division will correct this oversight by issuing certifications to all staff applicable and ensure the City's policy is adhered to moving forward.

FINDING 2012-13

The Chicago Department of Aviation agrees with the recommendation set forth and will determine the most appropriate method to ensure that contractors are paying prevailing wage rates in regards to the projects financed under the Airport Checked Baggage Screening Program.

FINDING 2012-14

The manager for the Voucher Audit Unit of the Department of Finance provided additional refresher training to the Voucher Audit staff in May 2013 concerning the review of vouchers and support as well as the proper entry of payment data into the City FMPS system. This training review emphasized the importance of accuracy and documentation support in the voucher audit process. Managerial assistance continues to be available to the staff to help resolve questions that may arise in the review and processing. Voucher Audit management will schedule additional training during 2013 and subsequent years as necessary and feasible toward a goal of compliance for accuracy and efficiency in the voucher audit process.

CITY OF CHICAGO

CORRECTIVE ACTION PLAN Year Ended December 31, 2012

FINDING 2012-15

Both DFSS and CCWP are aware of their responsibility for monitoring their current programs and have the knowledge and experience to do it. The issue in this finding resulted from the transition of the WIA grant and staff to another entity. That was a unique occurrence. DFSS will follow its policies and procedures for the program monitoring of sub recipients to provide reasonable assurance of compliance.

FINDING 2012-16

The referenced grant was awarded July 3, 2012, reimbursement request was submitted July 3, 2012, and the reimbursement was received and processed August 14, 2012. Final documentation submitted at the time of drawing the reimbursement closed out the grant. The PPR report was presumed to not be necessary due to the unique circumstances surrounding this grant with how quickly it was opened and then subsequently closed. Since realizing the report was a necessity, the OEMC has submitted the report over the ND Grants federal site noting it as the "final report". No further action should be necessary and in the future the ND Grants site will be reviewed more thoroughly to ensure all programmatic compliance is met.

**CITY OF CHICAGO, ILLINOIS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2012**



DEPARTMENT OF FINANCE
CITY OF CHICAGO

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended December 31, 2012

FINDING 2011-1

BASIC FINANCIAL STATEMENT FINDINGS

OFFICE OF THE COMPTROLLER

**ADEQUACY OF STAFFED AND/OR TRAINED FINANCIAL PERSONNEL AND RESULTANT
IMPLICATIONS ON THE FINANCIAL REPORTING AND CLOSING PROCESS**

The Office of the Comptroller is not adequately staffed and/or trained at either the management or staff levels, thereby creating competing demands of their time and priorities.

2012 STATUS

The Department of Finance is unable to attest to the experiences of the operating departments in terms of training or hiring. Finance was able to fill several vacant positions at various levels during 2012, specifically a Director of Accounting in Grant & Project Accounting Division Systems and Audit Schedules unit and a Supervisor of Accounting in the General Accounting Division's Fixed Assets unit; however, many positions remained unfilled and the department experienced significant turnover, resulting in additional vacancies. Time was indeed devoted to professional development for existing staff who are part of the Accounting and Financial Reporting Bureau. Specifically, this included increasing technological capabilities as well as updating accounting knowledge and skills. Additionally, we revisited existing policies and procedures via hands on training, additional reference materials and webinar instructional presentations. Staff were cross trained to perform multiple functions.

Notwithstanding the hiring challenges, an indication of the effectiveness of the described corrective action can be found in the successful completion of the City's most recent A-133 Single Audit within an expedited timeline that resulted in the submission of the audit report to the Federal Clearinghouse two months earlier than the effective due date.

The Department of Finance will continue to pursue adequate staffing needs that are vital in providing fiscal support and control to the various operating departments that receive and administer grant awards on behalf of the City of Chicago.

FINDING 2011-2

BASIC FINANCIAL STATEMENT FINDINGS

OFFICE OF THE COMPTROLLER – EXPENDITURE CUTOFF

The City did not maintain effective accounting and financial reporting policies and procedures for expenditure cutoff to ensure that financial activity was recorded timely and in accordance with accounting principles generally accepted in the United States of America (GAAP).

CITY OF CHICAGO

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ended December 31, 2012

FINDING 2011-2 (cont.)

2012 STATUS

The City is working with vendors and departments to ensure that invoices are received and paid on a timely basis. This would ensure that expenditures are recorded in the period that they are incurred in order to increase its compliance with GAAP. 100% compliance remains a goal for the City, in addition to providing additional training for departmental finance officers and stricter enforcement of cut-off policies and procedures Citywide.

FINDING 2011-3

BASIC FINANCIAL STATEMENT FINDINGS

OFFICE OF THE COMPTROLLER

DEPARTMENT OF AVIATION – CAPITAL ASSET ALLOCATION AND DISPOSAL

During 2011, the Chicago Department of Aviation (CDA) identified certain current and prior period capital asset disposals with related assets not removed from capital asset records. Through the DOA's review of capital assets, management identified capital assets relating to O'Hare International Airport's Military Site that were improperly allocated and recorded between cost of land and buildings in the capital asset records. As a result, the incorrect original allocation resulted in excess depreciation expense being recorded in each year since the acquisition. Although the DOA identified the adjustment and the DOA's new disposal review process has improved the reporting environment, the process has not been operating for a reasonable enough period of time to ensure the process is operating effectively and consistently.

2012 STATUS

The Chicago Department of Aviation ("CDA") implemented a process of annually reviewing and recording capital assets that have been impaired or disposed. In addition to the above, CDA is also investigating computer software that would account for the purchase and subsequent disposal of all fixed assets electronically.

In accordance with Governmental Accounting Standards Board Statement No. 42, *Accounting & Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries*, the following journal voucher has been recommended for the year ended December 31, 2012:

Accumulated Depreciation	\$ 9,568,270
Loss on Write-Off	\$ 5,731,950
Fixed Asset	\$15,300,220

CITY OF CHICAGO

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ended December 31, 2012

FINDING 2011-4

CFDA Nos.	10.557 Special Supplemental Nutrition Program for Women, Infants, & Children 93.268 Immunization Grants 93.994 Maternal and Child Health Services Block Grant 93.069 Bioterrorism Public Health Preparedness & Public Health Emergency Response
Federal Agencies	Department of Agriculture Department of Health and Human Services
Pass Through Agency	Illinois Department of Human Services (programs 10.557 and 93.994)
City Department	Chicago Department of Public Health

During our testing, we found deficiencies with the City's compliance with OMB Circular A-87:

- > If employees are charged to one sole federal program, they should sign semi-annual certification forms. During our testing of Chicago Department of Public Health programs, the Department was unable to produce semi-annual certification forms for 4 of the payroll charges selected in our samples.
- > When employees are charged to multiple grants, the Department does not prepare personnel activity reports. Instead, each employee completes only the semi-annual certification form, which does not meet the requirements of OMB Circular A-87.
- > In one instance, the employee's certification form did not reconcile to the amount reported as a program expenditure.

2012 STATUS

The new online reporting tool which allows for daily tracking of time and effort was created. The personnel activity (PAR) report feature was reviewed/modified by a team of staff at Department of Innovation and Technology (DoIT) and demonstrated to the Chicago Department of Public Health (CDPH). Three additional changes occurred within the next 10 days, at which point, training would be needed and a pilot of the system will be conducted with the applicable staff being funded across multiple sources.

The above referenced changes were made and the system was demonstrated to members of the City's cost allocation committee. As a result, it was determined that additional changes were required to make the system easier for the end user, including removal of the funding sources whereby the user would solely select effort based on cost objectives. Written instructions were drafted and required finalization based on system changes. The Department, through the cost allocation committee, encouraged the Chicago's Department of Budget and Management Grants Unit to develop standardized effort reporting policies so that all departments would be following the same practices and any IT application developed would be responsive to the policies. Training on and implementation of the Department's PAR system will not occur until all proposed changes are made and tested. The latest version is scheduled to be tested by the end of May 2013. The CDPH Department used the on-line system to collect A87 forms for fiscal year 2012. The process and the accuracy of the forms were analyzed utilizing various data points and measures as part of a Lean Six Sigma project.

CITY OF CHICAGO

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ended December 31, 2012

FINDING 2011-5

CFDA Nos.	14.241 Housing Opportunities for Persons with AIDS 93.889 Bioterrorism Hospital Preparedness Program 93.268 Immunization Grants 93.069 Bioterrorism Public Health Preparedness & Public Health Emergency Response
Federal Agencies	Department of Housing and Urban Development Department of Health and Human Services
Pass Through Agency	N/A
City Department	Chicago Department of Public Health

The delegate agency procurement files include checklists which contain items the City must consider when approving a contract award to a delegate agency. In prior years, we noted that a field was included in the checklist to indicate that the procurement officer had determined that the agency was not suspended or debarred. However, in 2011, we noted that this field was not included in the procurement checklist for delegate agency contract awards funded by the programs listed above, and therefore, we cannot determine that this control procedure was performed before the award was made to the delegate agency.

2012 STATUS

The federal government converted from the Central Contract Registration (CCR) to the new System for Award Management (SAM) system. On all contracts supported with federal funds, the Chicago Department of Public Health (CDPH) Contracts Unit uses the website to conduct a search for the delegate agency's account in SAM, whether the delegate agency is scheduled to receive an initial or subsequent award, places a printout of the SAM system detail information for the delegate agency in the contract folder, and confirms that the delegate agency's status is "active". If the status is "inactive" or no account is found for the delegate agency in SAM, then the delegate agency is advised that until their account is reflected as "active" in SAM, their contract cannot be submitted to the Comptroller's Office for further processing.

FINDING 2011-6

CFDA No.	93.069 Public Health Emergency Preparedness
Federal Agency	Department of Health and Human Services
Pass Through Agency	N/A
City Department	Chicago Department of Public Health

As part of our audit, we tested that the inventory records for the above mentioned program were properly updated for 2011 activity. We discovered that an inventory item was purchased with federal awards in 2011 in the amount of \$52,500, but omitted from the 2011 inventory listing.

2012 STATUS

The Chicago Department of Public Health (CDPH) has assigned a .5 FTE to review equipment purchased in the fiscal year and match the corresponding amount to the existing inventory listing for completeness. Additional personnel will further assure that equipment purchased with federal awards is being properly maintained on the inventory listing.

CITY OF CHICAGO

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ended December 31, 2012

FINDING 2011-7

CFDA Nos.	93.116 Project Grants and Cooperative Agreements for Tuberculosis Control Programs 93.283 Centers for Disease Control and Prevention – Investigations and Technical Assistance 93.914 HIV Emergency Relief Project Grants
Federal Agency	Department of Health and Human Services
Pass-through Agencies	Illinois Department of Public Health Task Force for Global Health Inc.
City Department	Chicago Department of Public Health

The City of Chicago Office of Compliance is responsible for conducting an initial review of A-133 reports submitted by sub recipients (delegate agencies). The Office of Compliance notifies City departments via written communications when there are findings or other matters noted in those reports that could warrant a management decision by the granting department. During 2011, we noted that the Department of Public Health did not appropriately address or respond to two communications where the Office of Compliance was recommending issuance of a management decision. We selected a sample of 40 subrecipients across all City departments and noted that two subrecipients of the department required additional follow-up as communicated by the Office of Compliance. As noted above, the department had no evidence that any follow-up was completed or management decisions issued in regards to both communications received from the Office of Compliance.

2012 STATUS

The Chicago Department of Public Health (CDPH) Finance and Administration Bureau and the Risk Management Bureau Compliance Unit have recently implemented new policies and procedures for sub recipients expending \$500,000 or more in federal awards and where audit deficiencies have been identified. Specifically, the new policies and procedures address how to identify, respond and the proper corrective action to be taken to assure noncompliance by any sub recipient is addressed.

City of Chicago Internal Audit (formerly part of the Office of Compliance) has worked with and provided monitoring updates to CDPH and other funding departments over the past year to assist in ensuring that the required Management Decisions are properly completed and submitted within the required timeframe to Internal Audit. Internal Audit also provided recommendations to CDPH to assist in the development of CDPH's new policies.

Additionally, a Compliance Unit Site Visit tool has been developed to measure the City's compliance with the new policies and procedures implemented above. Additionally, Program Site Visits for 2012 began in late October and Compliance Unit Site Visits began in March 2013.

CITY OF CHICAGO

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ended December 31, 2012

FINDING 2011-8

CFDA No.	16.738 Edward Byrne Memorial Justice Assistance Grant Program
Federal Agency	Department of Justice
Pass-through Agency	N/A
City Department	Chicago Police Department, Chicago Department of Finance

During our testing of the Justice Assistance Grant (JAG), we found one invoice that did not contain evidence of proper review and approval of expenditures charged to the program.

2012 STATUS

In July 2011, the Central Invoice Processing Unit (CIP) within Cash Management implemented the process whereby invoices and vouchers require initials on each to reflect proper review and approval of expenditures prior to payment.

As of current, these control procedures exist and are continuing to being monitored in the CIP unit within Cash Management to assure the City's compliance with OMB Circular A-87.

FINDING 2011-9

CFDA No.	97.113 Rail and Transit Security Grant Program (Recovery Act Funded)
Federal Agency	Department of Homeland Security
Pass-through Agency	Chicago Transit Authority
City Department	Chicago Police Department

During a follow-up to our prior year program testing, it was noted that quarterly reports were not being submitted within 15 days of year end, as required by the City's agreement with the Chicago Transit Authority. It is our understanding that the City implemented these requirements starting in January 2012.

2012 STATUS

To ensure compliance with submitting the quarterly fiscal reports for each Transit Security Grant Program, this responsibility was redistributed from one individual to four individuals in the Chicago Police Department Finance Division. One finance staff member has been assigned to one of the four Transit Security Grant Programs to prepare and submit the quarterly fiscal report. This redistribution of staff allows for each staff member to meet the necessary deadline.

CITY OF CHICAGO

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ended December 31, 2012

FINDING 2011-10

CFDA Nos.	14.231 Emergency Shelter Grant 17.259 Workforce Investment Act Youth Activities (including Recovery Act Funding) 93.569 Community Services Block Grant 93.600 Head Start
Federal Agencies	Department of Housing and Urban Development Department of Labor Department of Health and Human Services
Pass-through Agency	Illinois Department of Commerce and Economic Opportunity (programs 17.259 and 93.569)
City Department	Chicago Department of Family and Support Services

During our testing, we noted the following deficiencies in the Department's compliance with A-87 requirements:

- > There was one instance where the Department was unable to provide an approved time sheet for one employee (93.569 Community Services Block Grant).
- > When employees were charged to multiple grants, the Department was unable to provide an after-the-fact personnel activity report supporting the wage distribution for three employees (17.259 Workforce Investment Act Youth Activities, 93.569 Community Services Block Grant, and 93.600 Head Start).
- > We noted three instances in which the grant certification forms for the employee being charged to the grant indicated that the employee was to be charged to a different grant (14.231 Emergency Shelter Grant and 17.259 WIA Youth Activities).
- > We noted two instances in which the department was unable to provide semi-annual certification forms for employees charged to the grant (17.259 WIA Youth Activities)

2012 STATUS

The process for charging salaries and wages to federal grants was reviewed. Employee salary certifications for A-87 are reviewed thoroughly to identify incorrect information. Procedures have been established to properly utilize personnel activity reports for allocating costs for program staff who work on multiple programs or from different funding sources.

FINDING 2011-11

CFDA No.	20.106 Airport Improvement Program
Federal Agency	Department of Transportation
Pass-through Agency	Not Applicable
City Department	Chicago Department of Aviation

For the calendar year 2011 grant activity, the City did not file the first quarter SF-425, Federal Financial Report for the Airport Improvement Program. This report was filed for the second, third, and fourth quarters as required, however, some of the data reported was not able to be reconciled to supporting documentation.

CITY OF CHICAGO

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ended December 31, 2012

FINDING 2011-11 (cont.)

2012 STATUS

Per the Airport Improvement Program Grant Payment and Sponsor Financial Reporting policy, the SF-425, Federal Financial Report must be submitted annually for each open grant and is due within 90 days after the fiscal year end of September 30th. For fiscal year 2012, the Department of Aviation submitted the SF-425 by the respective due date.

FINDING 2011-12

CFDA Nos.	93.569 Community Services Block Grant 14.218 Community Development Block Grant
Federal Agencies	U.S. Department of Health and Human Services U.S. Department of Housing and Urban Development
Pass-through Agency	Illinois Department of Commerce and Economic Opportunity (program 93.569)
City Department	Chicago Department of Procurement Services

We tested 34 contract files with active 2011 expenditures and found two contract files that did not contain all the necessary elements to verify the procurement standards had been met. The missing information included the award checklist for contracts, bid proposal tabulation summary, evaluation committee summary, legal advertisement request form, and specification take out list. The contracts that did not contain all of the necessary documentation were contracts dating back to the 1990's.

2012 STATUS

The Chicago Department of Procurement Services (DPS) continues to remain diligent in its pursuit of implementing all necessary processes and procedures required to preserve and maintain the integrity of all contract-related files. Ongoing success of these efforts was evidenced pursuant to the 2010 Single Audit that had no related findings.

Two contract files were found to have deficiencies per the 2011 audit. The first was inadvertently destroyed over five years ago, prior to many of the control procedures that have been implemented since this occurrence. DPS is now implementing an additional protective measure, in which the Department of Procurement Services (DPS) Attorney overseeing contract disputes and related issues will be the only person capable of signing off on a certificate of destruction for any contract. This will include review of the file, current contract status and any possible outstanding issues that might dictate preservation of the contract file. Further, it will be the policy of DPS not to destroy any contract file for a minimum of two years after the contract's formal expiration date. DPS attorney will immediately consult the Chief Procurement Officer regarding any outstanding or mitigating issues prior to destruction of any contract file. These new procedures are effective immediately.

DPS was unable to locate the missing documents from the second incomplete contract file. As a further precaution, DPS, under the direction of the First Deputy Commissioner has effectively improved the processes for removal, use and return of contracts from storage, both in-house and off-site. Under the First Deputy's supervision, three individuals now perform related functions as contract file administrators and serve as gatekeepers for access to all stored contract files. The new file inventory form which was provided last year is now required as part of the process for requesting a contract file. This new process ensures the safe and timely return of contracts. This process was implemented last August.

CITY OF CHICAGO

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ended December 31, 2012

FINDING 2011-12 (cont.)

2012 STATUS (cont.)

Scanning all of the components of working files at the time of the award was implemented in October 2012. This procedure creates an electronic version of all contract award/processing related documentation and now serves as a key back-up to the actual master file. The scanned files will be maintained indefinitely on a "shared drive" on the DPS server.

Procurement Services remains vigilant in the proper processing and management of all contract files and will continue to review procedures and incorporate technological advances to refine and improve its record-keeping operations. Additionally, we are currently implementing a new color-coded folder process to further differentiate contract files from other departmental document files.

FINDING 2011-13

CFDA Nos.	Not Applicable
Federal Agency	Not Applicable
Pass-through Agency	Not Applicable
City Department	Chicago Department of Finance

During our audit of major programs, we identified federal expenditures that were recorded in the current fiscal year, but were incurred in a different fiscal year. In other instances, federal expenditures were incurred during the current fiscal year, but were recorded in a different fiscal year. Cutoff errors were accumulated across all major programs and cross-cut testing. The total of all cutoff errors identified was not material to the SEFA.

2012 STATUS

The City is working with vendors and departments to ensure that invoices are received and paid on a timely basis. This would ensure that expenditures are recorded in the period that they are incurred in order to increase its compliance with GAAP. 100% compliance remains a goal for the City, in addition to providing additional training for departmental finance officers and stricter enforcement of cut-off policies and procedures Citywide.

FINDING 2011-14

CFDA No.	14.218 Community Development Block Grants/Entitlement Grants
Federal Agency	U.S. Department of Housing and Urban Development
Pass-through Agency	Not Applicable
City Departments	Chicago Mayor's Office for People with Disabilities Chicago Department of Buildings

Two of the employees selected for testing did not complete either a semi-annual certification or a personnel activity report to document actual time spent on grant activities.

CITY OF CHICAGO

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ended December 31, 2012

FINDING 2011-14 (cont.)

2012 STATUS

The City's projected goal of March 2013 to have a new system in place for tracking time distribution was not realized. The system developments did not generate the expected outcomes and the team working group continues to review all related processes and capabilities within the City's current systems to enhance the overall process for charging salaries and wages to federal grants in compliance with federal regulations. The team is considering using an outside source to assist in development of the payroll tracking initiative. To date, the outside source has not been selected. The new timeline for system implementation will be September 2013. In the interim, the policy issued in January 2012 requiring grant funded personnel to keep Personnel Activity Reports remains in effect.

FINDING 2011-15

CFDA No.	14.253 Community Development Block Grant ARRA Entitlement Grants (CDBG-R) (Recovery Act Funded)
Federal Agency	U.S. Department of Housing and Urban Development
Pass-through Agency	Not Applicable
City Department	Chicago Department of Housing and Economic Development

It is the Department's general practice to monitor sub recipients from both a fiscal and programmatic perspective on an annual basis and document those results. During our audit, we noted that programmatic monitoring for two sub recipients receiving CDBG-R funds was completed, however, there was no checklist used to document the items reviewed and the conclusions made.

We tested during-the-award monitoring for 40 sub recipients of CDBG and CDBG-R funds across relevant City departments. Two of those sub recipients received CDBG-R funds from the Department of Housing and Economic Development.

2012 STATUS

As a result of programmatic findings, the Department of Housing and Economic Development (HED) reviewed its monitoring processes, and developed a written plan for the final monitoring of the sub recipients and close-out of the CDBG-R grant. This process included creating a final reporting document for the sub recipients to report their training and placement outcomes. These were submitted prior to each site visit so results could be discussed. In addition, prior to the site visits, HED created a list of written questions and a checklist of items to review for eligibility and compliance.

HED documented this monitoring process and followed the plan for final review, evaluation and close-out of this grant. After the final reporting and site visits, HED wrote up notes that included conclusions and evaluations from the project reviews and site visits for each sub recipient.

CITY OF CHICAGO

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ended December 31, 2012

FINDING 2011-16

CFDA No.	14.256 Neighborhood Stabilization Program (Recovery Act Funded)
Federal Agency	U.S. Department of Housing and Urban Development
Pass-through Agency	Not Applicable
City Department	Chicago Department of Housing and Economic Development

During our audit, we noted that the quarterly reports required under Section 1512 of ARRA did not present accurate expenditure data, reimbursement data, or sub-award data. Due to a timing difference between the sub recipient's expenditures and when reimbursements are made to the sub recipient, expenditures reported by the sub recipient, and subsequently reported by the City in the ARRA reports, are not connected directly with the City's own expenditures. In addition, the City incurred indirect and administrative costs that were not reported at all. Expenditures and reimbursements from the grantor should be reported on a cumulative basis whereas the City reported expenditures incurred by the sub recipient for the respective quarter only. Sub-award payments were not updated on a quarterly basis.

2012 STATUS

The Chicago Department of Housing and Economic Development resubmitted the 2011 quarterly reports to reflect accurate information. Specifically, cumulative data as well as indirect and administrative costs were reported on the quarterly report and submitted to the City's Office of Budget Management.

The City's Office of Budget Management combines all section 1512 reports and submits one report to the federal agency. The City submitted accurate quarterly reports as required under Section 1512 of the American Recovery Reinvestment Act (ARRA).

FINDING 2011-17

CFDA No.	81.128 Energy Efficiency and Conservation Block Grant (Recovery Act Funded)
Federal Agency	U.S. Department of Energy
Pass-through Agency	Not Applicable
City Department	Chicago Department of Fleet and Facility Management

The Department of General Services is not currently maintaining the appropriate records for equipment acquired through this grant as required by the A-102 Common Rule. The types of equipment acquired with federal funds generally include lighting and heating units installed in city-owned buildings.

2012 STATUS

The Department of Fleet and Facility Management (2FM) has begun, in June of 2013, an assessment of all facilities in order to inventory equipment and determine its condition. This process has been undertaken to develop and implement a quality preventative maintenance program, and to facilitate long term capital planning. 2FM has also undertaken and completed an upgrade of its existing work order tracking system to include clear information regarding repairs and maintenance to facility systems and equipment on location by location basis. Finally, 2FM has instituted a process to ensure that all expenditures are captured at the facility level starting in 2012.

CITY OF CHICAGO

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ended December 31, 2012

FINDING 2011-17 (cont.)

2012 STATUS (cont.)

These three process changes directly relate to the preliminary audit findings as they constitute the structural changes required to support the subject grant requirements. These three processes will therefore support our current efforts to review each schedule of values invoice, for all work performed under this grant, in order to match the expenditures related to the acquisition of new equipment to specific facility locations. Once all equipment and its related acquisition costs are associated to a location, these locations will be prioritized for assessment and the appropriate inventory and preventative maintenance procedures will be defined. This process is anticipated to be completed by the third quarter of this year. Physical assessments of equipment will be completed no less than every two years thereafter and maintenance records will be tracked through the recently upgraded work order tracking system. These process improvements, assessments and maintenance records will be monitored and implemented by the Bureau of Architecture, Engineering, Construction and Trades under the management of Derek Messier, Deputy Commissioner, Fleet and Facility Management.

FINDING 2011-18

CFDA No.	81.128 Energy Efficiency and Conservation Block Grant (Recovery Act Funded)
Federal Agency	U.S. Department of Energy
Pass-through Agency	Not Applicable
City Department	Chicago Department of Budget and Management

The second quarter SF-425 report for calendar year 2011 was not submitted by the reporting deadline. We selected two quarters in 2011 for testing. The other report was submitted by the deadline. The second quarter report was submitted 10 days subsequent to the deadline.

2012 STATUS

In fiscal year 2011, the U.S. Department of Energy changed their reporting system to an online database named PAGE. The new system required reporting of different financial data relative to the SF-425 than previously required. In fiscal year 2011, the Office of Budget and Management (OBM) submitted one quarterly report subsequent to the deadline due to the reporting changes required by the federal agency. OBM thereafter has submitted timely as well as accurate quarterly reports. Additionally, the last payment received for this grant occurred in September 2012. Subsequently, OBM submitted the last report for the quarter ending September 2012 in a timely manner before the respective due date.

For reporting purposes, there exist a loan loss reserve but the Department of Energy has not provided any guidance relative to these funds. As such, there has been no spending in this fiscal year until further guidance and/or directives are provided by the Department of Energy.

CITY OF CHICAGO

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ended December 31, 2012

FINDING 2011-19

CFDA No.	14.248 Section 108 Loan Guarantee
Federal Agency	U.S. Department of Housing and Urban Development
Pass-through Agency	Not Applicable
City Department	Chicago Department of Housing and Economic Development

The City did not have controls in place to identify and monitor reporting requirements and did not comply with reporting requirements which were stated in the Loan Guarantee Contract between HUD and the City. Neither of the above reports was submitted to HUD.

2012 STATUS

The Department of Finance created and submitted to the U.S. Department of Housing and Urban Development (HUD) in compliance with Section 108 a Guarantee Loan and Loan Repayment Investment Account Report. The Guarantee Loan Report reflects the balance and any withdrawals made from the account. The Loan Repayment Investment Account Report reflects repayments of funds to the account.

After notification of the applicable finding, the Department of Finance created the above reports and submitted each in August 2012 to the Housing and Urban Development. Additionally, as of August 2012, all funds in the Guarantee Loan Account had been depleted and therefore the report submitted in August 2012 met the compliance requirement. The Department of Finance will submit the monthly Loan Reserve Account Report to be in compliance.

FINDING 2011-20

CFDA No.	14.248 Section 108 Loan Guarantee
Federal Agency	U.S. Department of Housing and Urban Development
Pass-through Agency	Not Applicable
City Department	Chicago Department of Housing and Economic Development

The City was unable to provide documentation proving the Guaranteed Loan Funds are electronically transferred in a separately identifiable account. Additionally, the City acknowledged that the funds are held in an interest bearing account but was unable to provide documentation of tracking of interest earned on the deposited funds.

2012 STATUS

This fund has been properly identified and added to the City's list of funds requiring interest to be tracked. For fiscal year 2012, interest earned relative to this fund has been calculated and properly recorded.

Additionally, the City revised its Interest Earned Policy effective October 2012 which reflects a grant file checklist as well as specific procedures on interest reporting and tracking.